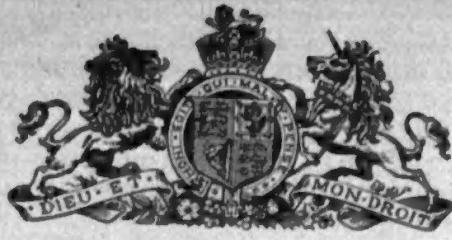


Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Punjab—contd.		
Rawalpindi	Slight rain	Health and <i>rabi</i> prospects good; prices slightly falling.
Shahpur	Rain in Shahpur and Bbera tahsils.	Some cases of mouth and foot disease among cattle in Khushat tahsil; prices stationary.
Mooltan	No rain	Health and crop prospects good; prices stationary.
Dera Ismail Khan	"	Health and prospects good.
Peshawar	"	Health and <i>rabi</i> prospects good; prices stationary.
<i>General Remarks.</i> —Slight rain in Rawalpindi and Shahpur districts; some cases of mouth and foot disease among cattle in Khushat tahsil, Shahpur district; health and prospects in rest of province good; prices slightly rising in Lahore and falling in Rawalpindi districts; stationary in other districts.		
Central Provinces—(Feb. 18th)		
Nagpur	0·57	Weather cloudy; prospects favourable; gathering of wheat and linseed in progress; smallpox and cattle-disease in three tahsils; prices steady.
Jubbulpore	0·27	Weather cloudy but now clear; rain not wanted; prospects of <i>rabi</i> fair; health good; wheat 28 and rice 18 seers per rupee.
Saugar (Feb. 17th)	Nil	Weather cloudy; wheat and linseed attacked by mildew owing to excess of clouds; health good; prices easy.
Seoni	1·13	Weather cloudy, if this continues there is probability of some damage; reaping of <i>musa</i> and <i>teora</i> progressing; slight smallpox and cattle-diseases; prices stationary.
Hoshangabad	Nil	Weather seasonable; prospects of crops fair; ghera visible on wheat, but very little damage expected; slight smallpox; prices stationary.
Khandwa	"	Mornings and nights cool, days warm; reaping of <i>rabi</i> commenced; health good; rice 17, wheat 28, and <i>juvar</i> 31½ seers per rupee.
Raipur	1·16	Rain has slightly damaged linseed and peas, more will cause serious injury to crops; health good; 78 deaths from cattle-disease; prices stationary.
Sambalpur (Feb. 14th)	Drizzling rain.	Weather cloudy; prospects favourable; sugarcane-pressing still continues; cholera still reported from interior; common rice 33 seers per rupee.
<i>General Remarks.</i> —The late rain has caused slight damage in places; but as it fell after flowering had been completed and seed had set, the injury which has resulted is inconsiderable; fungoid disease has appeared in the northern district but not, it is believed, to any great extent; in the southern districts the wheat is fast ripening and limited harvesting is in progress.		
British Burma—(Feb. 18th)		
Akyab (Feb. 14th)	Nil	Cholera prevalent in Naf township; otherwise public health good; cattle healthy.
Bassein (" ")	"	Public health good; slight cattle-disease in district; total rainfall 0·69.
Rangoon (" ")	"	Two deaths from cholera, otherwise public health good; supplies of paddy large; total rainfall 0·17.
Amherst (" ") (Moumein).	"	Public health and health of cattle good; total rainfall 0·69.
Tavoy (" ")	"	Public health good; total rainfall 2·76.
Pegu (" ")	"	Public health and health of good; total rainfall 0·30.
Henzada (" ")	"	Eleven deaths from smallpox in Henzada town; cholera sporadic in district; cattle healthy.
Prome (" ")	"	Slight cholera in towns of Prome and Shwedoung, otherwise public health good; cattle healthy.
Toungoo (" ")	"	Public health good; total rainfall 0·17.
<i>General Remarks.</i> —Cholera prevalent in one township of Akyab District, in towns of Prome and Shwedoung, and in Henzada and Thongwa districts; slight in Rangoon town, parts of Thirrawaddy and Amherst Districts; smallpox prevalent in Henzada, otherwise public health good; slight cattle-disease in Bassein and Thongwa Districts; crops being housed.		
Assam—(Feb. 18th)		
Gauhati	·07 during the week ending 17th instant.	Weather seasonable; mornings and nights cool; lands being ploughed for <i>aus</i> , but rain wanted to facilitate ploughing operations; sugarcane being cut; prospects good; public health fair.
Sylhet	Nil	State and prospects for all crops good; cholera reported from several sub-divisions, and smallpox from Sadr.
Cachar	"	Weather cold; about $\frac{1}{2}$ of mustard crop reaped; common rice 15½ seers per rupee; one death from cholera reported from Sadr.
Dibrugarh	·43	Weather reasonable; ploughing for <i>ahu dhan</i> commenced; prospects of winter crops good; district healthy.
Mysore and Coorg—(Feb. 18th)		
Bangalore	Nil	In Kolar and Tumkur crops suffering from want of rain; water and fodder becoming scarce; general health good; prices rising.
Mercara	"	Threshing of rice almost completed; price of cardamoms rising; coffee market dull; health generally good; but smallpox prevalent in some parts.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Berar & Hyderabad— (Feb. 18th)		
Amracti . . .	Nil	Weather clear; cotton-picking nearly completed; <i>rabi</i> crops flourishing; wheat 22 and <i>jowari</i> 26 seers per rupee.
Akola	"	<i>Rabi</i> crops in ear and thriving; prospects good.
Hyderabad (Feb. 13th)	No rain	Standing crops prospering; <i>tabi</i> sowings in progress; general health good; prices stationary.
" (" 17th)	"	Standing crops prospering; weeding of <i>tabi</i> crops commenced; general health fair; prices—wheat 14, coarse rice 13, white <i>jwar</i> 18, yellow <i>jwar</i> 20, and <i>tar</i> 18 seers per hali siesta rupee.
Central India States— (Feb. 18th)		
Indore . . .	Nil	Weather changeable but sky clear; health good; prices falling.
Morar (Gwalior) . . .	"	Health and prospects good; weather cloudy.
Sutna . . .	"	Health and prospects good.
Neemuch . . .	"	Weather getting warmer; health and prospects good.
Gonna . . .	"	Weather very cold; health and prospects good.
Agar . . .	"	Health and prospects good.
Sehore . . .	"	Weather fair; health good; opium and other crops good.
Nowrang . . .	"	Prospects and health good; weather cold.
Manpur (Bhopawar) . . .	"	Health good; <i>rabi</i> and opium crops good.
Rajputana— (Feb. 18th)		
Harowti . (Feb. 16th)	Nil	Weather clear and cool; health and prospects good; prices firm.
Jhallawar . (" 18th)	"	Weather bright and cold; north wind; health good.
Ajmere . (" 17th)	"	Harvest prospects good; some fever reported in Todgarh and in Ajmere city, but health of district is generally good.
Jeypore . (" ")	"	Weather cloudy; prospects favourable; prices steady; health good.
Ulwur . (" ")	"	Health and crop prospects good; weather rather cold and cloudy.
Abu . (" 18th)	"	Weather cold and windy.
Sirohi . (" 18th)	"	Weather fine and cool; health and prospects good.
Marwar . (" 18th)	"	Weather cold and cloudy; health and prospects good; prices stationary.

T. W. HOLDERNESSE,
Offg. Secy. to the Govt. of India.



SUPPLEMENT TO The Gazette of India.

Nº 9. { CALCUTTA, SATURDAY, FEBRUARY 28, 1885.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

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No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA. PUBLIC WORKS DEPARTMENT. CIVIL WORKS. Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE NORTH-WESTERN PROVINCES FOR 1883-84.

No. 45 I., dated Fort William, the 21st February 1885.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Secretary to the Government of the North-Western Provinces and Oudh, No. 204 I., dated 20th January 1885, and enclosures, being the Revenue Report of Irrigation Works in the North-Western Provinces for 1883-84, and a Resolution by His Honor the Lieutenant-Governor reviewing the Report.

OBSERVATIONS.—The results of the working of the canals in the North-Western Provinces, as recorded in the Report under review, are still more favorable than those for the previous year. In 1882-83 the surplus from the revenue assessed was Rs. 18,05,044, but in 1883-84 the clear profits from the assessments, after deducting the charges for maintenance and interest on outlay for Productive Public Works, amounted to Rs. 25,73,133.

2. The assessments for the years 1882-83 and 1883-84 under the principal heads of revenue are compared below :—

Year.	Occupier's rate.	Owner's rate.	Land revenue.	Navigation dues.	All others.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1883-84	... 54,05,881	5,84,877	9,49,631	33,742	2,76,605	72,50,736
1882-83	... 48,98,113	3,14,572	9,49,631	27,655	2,69,212	64,59,183

Two-thirds of the increase in the present year has been derived from occupier's rates, which are directly assessed on the irrigated area. The very considerable increase under owner's rate is said to be chiefly due to a change in the method of assessment. The increase in receipts from navigation is satisfactory. Whilst the gross income has increased by Rs. 7,91,553, the addition to the working expenses has been less than Rs. 70,000, principally under the head of Establishment.

3. The areas irrigated in 1882-83 and 1883-84 were 1,974,175 and 2,297,674 acres, respectively. Of the increase, 85,357 acres were watered in the autumn, and 238,142 acres in the spring crop. In the former season there was a lengthened break in the monsoon, and during the latter there was practically no rain at all; but although the seasons were thus exceedingly favorable for the development of canal irrigation, the early cessation of the monsoon and the absence of rain during the cold season caused the rivers to fall much below their usual level. The efficient distribution of a scanty supply over such a large area is highly creditable, and the Supreme Government fully concurs in the praise bestowed by Sir A. Lyall on the Chief Engineer and officers of the Department for their good work during a most trying year.

4. The net income from the actual receipts of the year was Rs. 42,07,164, giving a return of 6·09 per cent. on a capital of Rs. 6,90,92,987, which represents the outlay on the whole of the irrigation works in the North-Western Provinces, except the Betwa Canal.

5. The balance of unpaid interest and other charges at the debit of the irrigation works has been decreased by the surplus revenue of the year, and by the abolition of interest charges on works other than those classed as Productive, from Rs. 53,78,732 in the previous year to Rs. 17,89,391 at the close of the year under review. It is expected that this small balance will be cleared off by the surplus from the revenue collected in 1884-85.

6. There was an increase in the income from all the canals in 1883-84, but the improvement on the Agra Canal was the most marked—the area irrigated in 1882-83 was 155,887, and in 1883-84, 245,300 acres; whilst the duty per cubic foot of the water consumed had increased from 195 to 311 acres.

7. The balance uncollected on the 30th September 1884 out of a demand of Rs. 64,72,117 amounted to Rs. 37,372.

8. The results obtained from the working of these canals during the year under review are so far in advance of those of any previous year that they may, to some extent, be regarded as exceptional. They were, however, the outcome of much good work, as well as of favorable seasons, and for this reason the Government of India considers it desirable to publish the Review of the operations by the Hon'ble the Lieutenant-Governor, North-Western Provinces, as an appendix to this Resolution.

ORDER.—Ordered, that a copy of this Resolution, and of the Report and Resolution by the Local Government, be forwarded to the Secretary of State, and to the Finance and Commerce and Revenue and Agricultural Departments of the Government of India, for information.

Also, that a copy of this Resolution be forwarded to the Government of

The Governments of Madras, Bombay, Bengal, and the Punjab.

The Chief Commissioners, Central Provinces, British Burma, and Assam.

The Resident at Hyderabad.

The Agents to the Governor General, Central India and Rajputana.

communication to the Government of Mysore.

Also, that this Resolution and the Resolution of the Local Government be published in the Supplement to the *Gazette of India*.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.

Appendix to P. W. Dept. Resolution No. 45 I., dated 21st February 1885.

IRRIGATION REVENUE REPORT
FOR THE YEAR ENDING 31ST MARCH 1884.

No. 50½ I. or 1885.

GOVERNMENT, N.-W. P. AND OUDH.
PUBLIC WORKS DEPARTMENT.

IRRIGATION BRANCH.

Dated Allahabad, the 5th January 1885.

Resolution by His Honor the Lieutenant-Governor, North-Western Provinces,
and Chief Commissioner of Oudh.

Read—

Irrigation Revenue Report of the North-Western Provinces for the year ending 31st March 1884, by the Chief Engineer, Irrigation Works, North-Western Provinces and Oudh.

RESOLUTION.—The total outlay on the capital account of canals in the North-Western Provinces and Oudh for and to the end of 1883-84 is shown below :—

	Canal.	OUTLAY ON CONSTRUCTION UNDER ALL HEADS.	
		During 1883-84.	To end of 1883-84.
Productive Public Works	Upper Ganges	Rs. 2,68,345	Rs. 2,70,38,995
	Lower Ganges	8,92,450	2,67,58,693
	Agra	1,61,352	86,83,483
	Eastern Jumna	68,96	20,77,287
Total outlay on Productive Public Works		18,91,043	6,63,58,458
Minor Irrigation Works	Dün	84	6,37,472
	Rohilkhand and Bijnor	37,555	17,23,807
	Bundelkhand Irrigation Works ...	...	82,916
	Ditto ditto Survey ...	243	1,73,224
	Sardah Canal Survey	447	45,849
	Cawnpore Branch Extension Survey ...	29,656	41,261
Total outlay on Minor Irrigation Works		67,984	27,04,529
Productive Public Works (charged to Imperial Funds).	Betwa Canal (under construction) ...	11,65,761	24,39,491
GRAND TOTAL ...		26,24,783	7,15,32,478

2. The gross assessments of the year amounted to Rs. 72,50,735, or Rs. 7,91,553 more than in 1882-83; whilst the working expenses were Rs. 22,27,581, or only Rs. 69,450 in excess of those of the previous year. The net revenue was therefore Rs. 50,23,155, or 7·26 on the total capital invested, excluding the expenditure on the Betwa Canal, on which the

province does not pay interest. The interest charge on the capital amounted to Rs. 24,50,022 deducting which amount from the net revenue, the assessments exhibit a clear surplus of Rs. 25,73,133, or Rs. 7,68,089 in excess of that obtained in 1882-83, *viz.*, Rs. 18,05,044. In 1881-82 the surplus was Rs. 16,29,189; in 1880-81, Rs. 8,58,645; and in 1879-80, Rs. 2,57,267.

3. The total interest charges from the commencement of irrigation operations in the North-Western Provinces in 1830 to the end of 1883-84 amount to Rs. 4,79,69,086, and the total net receipts *realised* to Rs. 4,61,79,695; thus leaving a deficit of Rs. 17,89,391, which will probably be cleared off during 1884-85. In 1882-83 the deficit was Rs. 53,78,732; in 1881-82, Rs. 70,88,817; in 1880-81, Rs. 84,08,747; and in 1879-80, Rs. 87,61,044.

4. The actual direct income realised from all sources during the year was Rs. 64,34,745, leaving a balance uncollected of Rs. 37,372 on account of owner's and occupier's rates for 1883-84 and previous years. After paying all expenses, there was a clear surplus of Rs. 17,57,142. In 1882-83 the surplus was Rs. 17,09,585; in 1881-82, Rs. 12,39,625; in 1880-81, Rs. 3,52,297; and in 1879-80, Rs. 9,22,889.

5. The working expenses amounted to Rs. 22,27,581, or an excess of Rs. 69,450 over the previous year. Under Maintenance Charges there was a decrease of Rs. 32,410, but an increase of Rs. 24,920 under Leave and Pension Allowances, of Rs. 17,889 under Tools and Plant, and of Rs. 56,850 under Establishment.

The percentage of working expenses to gross revenue in the statement below shows a marked decrease, except on the Lower Ganges, where the diminished capital outlay entails a larger proportion of general charges being debited to Revenue:—

Statement showing percentage of cost of working expenses to gross revenue.

Year.	UPPER GANGES CANAL.		LOWER GANGES CANAL.		AGRA CANAL.		EASTERN JUMNA CANAL.	
	Revenue.	Per cent.	Revenue.	Per cent.	Revenue.	Per cent.	Revenue.	Per cent.
	Rs.		Rs.		Rs.		Rs.	
1879-80	25,36,779	47·03	18,15,389	33·54	2,11,496	111·34	7,31,302	29·67
1880-81	18,43,798	48·05	15,19,556	35·76	4,84,940	45·35	7,09,091	30·60
1881-82	21,22,884	40·23	15,36,089	43·73	5,38,384	46·25	7,77,297	24·39
1882-83	24,42,835	36·03	16,81,426	41·42	5,82,424	39·38	8,16,577	25·89
1883-84	28,40,019	32·48	16,81,426	41·42	8,13,712	31·00	8,21,088	25·61

The measurements were made and the demand statements prepared by the Irrigation Department at the rate of Rs. 1·55 per 100 acres irrigated. In the previous year the rate was Rs. 1·80 per 100 acres.

The cost incurred by the Civil Department in collecting the water-rate was Rs. 1,67,224, or 3·44 per cent. on the gross collections, against 3·45 per cent. in 1882-83.

6. The canals in the North-Western Provinces consist of 1,394 miles of main lines and 5,806 miles of distributaries, besides 1,476 miles of drainage cuts. The total length, therefore, that has to be maintained is 8,676 miles, distributed as follows:—

Canal.	MILES.			
	Main line.	Distributa-	Drainage	Total.
Upper Ganges	445	2,570	923	3,938
Lower Ganges	666	1,889	266	2,731
Agra	140	424	17	581
Eastern Jumna	130	618	270	1,018
Rohilkhand	94	225	...	319
Bijnor	19	14	...	33
Dun	...	66	...	66
Total	1,394	5,806	1,476	8,676

There has been an increase during the year of 10 miles of main canal (Lower Ganges), 210 miles of distributaries, and 78 miles of drainage cuts, or a total length of 293 miles.

7. The irrigated area, 2,297,674 acres, is again the largest on record, having exceeded the previous maximum (1882-83) by 323,499 acres.

The following table gives the areas of "kharif" and "rabi" crops for the last five years :—

Year.	KHARIF.		RABI.	Total acres.	PERCENTAGE.	
	April to September.		October to March.		Kharif.	Rabi.
1879-80	557,486	842,919	1,400,405
1880-81	700,587	1,032,109	1,732,696
1881-82	706,025	1,209,924	1,915,949
1882-83	740,390	1,233,785	1,974,175
1883-84	825,747	1,471,927	2,297,674

The percentage of "lift" to flow irrigation increased from 24.9 to 25.9, and is accounted for by the great demand there was for irrigation.

8. The percentage of double-cropped area has also increased from 17.6 to 19.2. The increase is chiefly on the Upper Ganges, Agra, and Rohilkhand Canals.

The Lower Ganges shows a slight decrease and the Eastern Jumna Canal a slight increase.

9. The subjoined statement compares the acreage of the principal crops irrigated during the last five years :—

	Crop.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
Kharif	Sugarcane	...	165,661	135,493	165,019	198,322
	Rice	...	75,908	138,234	107,963	104,046
	Indigo	...	185,001	195,001	319,627	316,145
	Cotton	...	57,471	63,574	64,161	53,493
Rabi	Wheat	...	482,708	545,651	727,428	728,385
	Barley	...	210,959	262,139	261,688	266,851
	Gram	...	18,998	34,511	49,851	48,400
	Poppy	...	14,574	17,230	17,140	16,233

The decrease under sugarcane is due to the market being overstocked from the plentiful supply of the previous year; whilst the decrease under indigo is attributed to the previous late "rabi," which prevented more extensive sowings. The long break in the rains during July and August accounts for the increase under rice and cotton; and also for the large acreage under the inferior "kharif" crops, especially maize and "juár," which respectively show increases of 55,241 and 34,930 acres.

The area under the two most important "rabi" crops, wheat and barley, amounted to 1,111,055 acres—an increase compared with the previous year of 116,079 acres. The increase under other cereals and under pulses is also most marked. This is due to there being no cold-weather rain, in consequence of which the demand for canal water was heavy and continuous.

During the year 9,084 villages were irrigated from 36,838 outlets in the distributaries of the Upper and Lower Ganges, the Agra, and Eastern Jumna Canals; showing an increase over 1882-83 of 478 villages and 1,913 outlets. The returns for the minor irrigation works are not given.

10. The total value of the crops raised with canal water was Rs. 6,41,44,211. The crop values as derived from data supplied by the Agricultural Department, and the average incidence of the occupier's rate for the last three years, is compared below:—

Year.	Acres irrigated.	Value of crop.	Occupier's rate.	Value of crop per acre.	Occupier's rate per acre.	Percentage on value of crop.
		Rs.	Rs.	Rs.	Rs.	
1881-82	1,915,949	6,06,25,647	46,55,775	31.64	2.43
1882-83	1,974,175	6,42,61,520	48,98,118	32.55	2.48
1883-84	2,397,674	6,41,44,211	54,05,911	27.91	2.35

The decrease under value of crops and occupier's rate per acre and the increase under percentage on value of crops is due to the unusually large area of inferior crops watered by the canals.

11. In July and August there was a great demand for irrigation, which was fully met. The failure of the cold-weather rain caused a great strain on all canals.

Early in December the supplies in all the rivers fell much below requirements, and it was only by the most strenuous exertions of the members of the Irrigation Department that it was possible to satisfy demands. On the Agra Canal only have any serious remissions and refunds had to be made; but the results shown prove that in a year of abnormally low supply in the Jumna this canal is capable of irrigating nearly 172,000 acres in the "rabi" season alone, and as the distributary system is more fully extended, even better results may be obtained.

The supply passed down from the river Ganges to the river Jumna for the use of the Agra Canal in February and March was 193 cubic feet per second daily. In ordinary years this supply can be raised to 300 cubic feet per second.

12. The areas irrigated by, and the value of each cubic foot of water entering, the canal heads are detailed in the accompanying table:—

Canal.	Area irrigated per cubic foot of water.					Value of each cubic foot of water at occupier's rate.				
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
	Acres.	Acres.	Acres.	Acres.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.
Upper Ganges	189	178	213	232	264	460	436	550	602	614
Lower Ganges	...	203	168	180	137	...	424	371	407	416
Agra	64	135	148	155	262	186	367	415	451	674
Eastern Jumna	231	233	228	243	290	671	604	668	717	786

The standard for comparison hitherto accepted as regards the area irrigated per cubic foot of water is the Eastern Jumna Canal for the year of drought, 1878-79, when 243 acres were watered.

It will be observed that during 1883-84 the Eastern Jumna, Upper Ganges, and Agra Canals respectively irrigated 290, 264, and 262 acres.

The Lower Ganges Canal was practically opened for irrigation in 1880-81, and the returns for that year are mainly based on the results obtained on the Cawnpore and Etawah branches, which were then transferred to the Lower Ganges Canal. Since then new branches have been opened, and the distributary system of the Cawnpore and Etawah branches has been entirely remodelled. The results obtained in 1883-84 are satisfactory, and will certainly improve as distributaries are completed and irrigation developed.

In 1878-79 the value per cubic foot of water entering the Eastern Jumna Canal was Rs. 741; in 1883-84 it is Rs. 786; on the Agra Canal Rs. 674, the Upper Ganges Rs. 644, and the Lower Ganges Canal Rs. 415.

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13. The maintenance charges per acre irrigated are given below :—

CANAL.	RUPAS.				
	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
Upper Ganges	1·24	1·33	1·14	1·03
Lower Ganges75	.86	1·11
Agra	4·18	1·56	1·60	1·47
Eastern Jumna90	.92	.74	.83
					.76

The reduction in each case is very satisfactory, and especially so on the Agra Canal.

14. The following return shows that the annual deficit on navigation operations is rapidly being reduced :—

CANAL.	1883-84.			1882-83.			1881-82.		
	Gross revenue.	Working ex-penses.	Deficit.	Gross revenue.	Working ex-penses.	Deficit.	Gross revenue.	Working ex-penses.	Deficit.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Upper and Lower Ganges Canal	27,068	29,714	2,646	23,835	30,192	6,357	23,931	36,430	12,499
Agra Canal	... ...	6,593	6,70	277	4,186	7,486	3,300	5,580	8,160
Total	...	33,661	36,584	2,923	28,021	37,678	9,657	29,511	44,591
									15,060

Radical changes were made in the working of the Navigation Branch and in the system of accounts in 1881-82, and the result shows that a great improvement has taken place.

Comparisons with previous years are vitiated, as formerly the profits on contracts for the procuring of materials by the Traffic Department were entered in the Navigation returns.

14. The receipts for plantations are Rs. 8,052 less than in 1882-83, when the income was abnormally increased by upwards of Rs. 30,000 on account of extensive fellings on the Eastern Jumna Canal.

In 1881-82 the receipts were Rs. 1,10,597; in 1882-83, Rs. 1,55,092; and in 1883-84, Rs. 1,47,040.

In 1881-82 water power realised Rs. 57,860; in 1882-83, Rs. 68,394; and in 1883-84, Rs. 72,765.

Under miscellaneous items, the receipts in 1881-82 were Rs. 37,815; in 1882-83, Rs. 44,314; and in 1883-84, Rs. 54,263.

15. The observations of spring level are proceeding steadily and are being carefully recorded; but it will be some years before sufficient data are collected on which to base reliable conclusions as to the effect of the canal and drainage works on the spring level.

All the drainage cuts acted efficiently, but there were again many complaints regarding the country being overdrained, and the pasture lands suffering in consequence.

16. The following statement summarises and compares the net profits and the percentage on capital on the four productive works :—

YEAR.	UPPER GANGES.		LOWER GANGES.		AGRA.		EASTERN JUMNA CANAL.	
	Net profit.	Per cent. on capital.	Net profit.	Per cent. on capital.	Net profit.	Per cent. on capital.	Net profit.	Per cent. on capital.
	Rs.		Rs.		Rs.		Rs.	
1879-80	... 20,12,627	6·18	46,623	.28	-23,994	—.28	7,36,863	27·01
1880-81	... 14,00,777	5·14	10,87,124	4·58	2,65,001	3·15	7,13,640	25·56
1881-82	... 17,53,670	6·40	11,88,906	4·75	2,94,749	3·48	8,09,313	28·46
1882-83	... 20,05,684	7·24	10,72,107	4·14	3,53,028	4·15	8,26,665	28·42
1883-84	... 23,60,388	8·45	11,02,654	4·45	5,61,425	6·47	8,32,307	27·96

The increase on the Agra Canal is most marked. Without the extension of the distributing channels within the last two years it would have been impossible to obtain the results shown above.

The steady progressive increase on the Upper Ganges Canal since 1880-81, when the Cawnpore and Etawah branches were transferred to the Lower Ganges Canal, is also very satisfactory.

17. Of the minor irrigation works, the Rohilkhand Canals show a profit of Rs. 27,444. In 1882-83 the profit was Rs. 11,165, and in 1881-82 there was a loss of Rs. 29. On the Bijnor Canals the net profit was Rs. 10,418; in 1882-83, Rs. 4,031; and in 1881-82, Rs. 9,978.

On the Dün Canals the net income was Rs. 35,809; in 1882-83, Rs. 25,602; and in 1881-82, Rs. 28,815.

On the Bundelkhand lakes the net revenue was Rs. 2,710; in 1882-83, Rs. 2,440; and in 1881-82, Rs. 2,446.

18. The final percentage derived in 1883-84 from all the canals in the province, excluding the Betwa Canal, which is expected to be opened in March next, is exhibited and compared with the results of the previous ten years in the following statement:—

YEAR.	Capital at end of each year.	Net profits.	Percentage on capital	
			Rs.	Rs.
1873-74	3,03,68,119	20,02,479	6.57
1874-75	3,82,63,164	24,90,547	6.49
1875-76	3,98,56,800	24,26,186	6.08
1876-77	4,20,12,523	25,76,406	6.13
1877-78	4,34,66,458	31,55,858	7.26
1878-79	4,46,21,618	38,28,437	8.57
1879-80	4,70,85,380	28,06,240	6.00
1880-81	6,45,61,716	35,36,941	5.48
1881-82	6,62,06,214	40,82,750	6.17
1882-83	6,76,33,960	48,01,053	6.36
1883-84	6,90,92,987	50,09,145	7.22

In 1874-75 an addition of about 70 lakhs of rupees was made to the capital on account of the opening of the Agra Canal, and in 1880-81 a further sum of about 170 lakhs was added when the Lower Ganges Canal was opened. The percentages in the following years naturally fell, but only to progressively rise again. 1878-79 was a year of drought, when the returns were abnormally high, and the scanty rainfall accounts chiefly for the high percentage in 1883-84.

19. The report summarises the results of much excellent work done by the officers of the Department, and of careful and able supervision by the Chief Engineer.

ORDER.—Ordered, that the above Resolution be submitted to the Government of India, and that it be published in the *North-Western Provinces and Oudh Gazette*.

Ordered also that it be circulated to other Governments and Departments as usual.

J. G. FORBES, Lieut.-Col., R.E.,
Joint Secretary.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR
GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS UNDER THE PROVISIONS OF
THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 20th February, 1885.

P R E S E N T:

His Excellency the Viceroy and Governor General of India, K.P., G.C.B.,
G.C.M.G., P.C., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
His Excellency the Commander-in-Chief, G.C.B., C.I.E.
The Hon'ble J. Gibbs, C.S.I., C.I.E.
Lieutenant-General the Hon'ble T. F. Wilson, C.B., C.I.E.
The Hon'ble C. P. Ilbert, C.I.E.
The Hon'ble Sir S. C. Bayley, K.C.S.I., C.I.E.
The Hon'ble T. C. Hope, C.S.I., C.I.E.
The Hon'ble Sir A. Colvin, K.C.M.G., C.I.E.
The Hon'ble J. W. Quinton.
The Hon'ble R. Miller.
The Hon'ble Amir Ali.
The Hon'ble H. J. Reynolds.
The Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I.
The Hon'ble Peári Mohan Mukerji.
The Hon'ble H. St.A. Goodrich.

INDIAN CONTRACT ACT, 1872, AMENDMENT BILL.

The Hon'ble Mr. ILBERT introduced the Bill to amend section 265 of the Indian Contract Act, 1872, and moved that it be referred to a Select Committee consisting of the Hon'ble Mr. Quinton, the Hon'ble Rao Saheb Vishvanath Narayan Mandlik, the Hon'ble Mr. Goodrich and the Mover. He said :—

"I have already explained the object for which it is proposed to amend this section of the Contract Act, and, after looking at the cases decided on the section, I am disposed to think that the best way of effecting that object will be to omit the *explanation*, and simply to declare that applications under the section must be made by suit. The effect of thus amending the Act will be to bring applications under the section within the operation of the general rules which regulate the jurisdiction of the Courts with respect to the value of the subject-matter of suits."

The Motion was put and agreed to.

The Hon'ble Mr. ILBERT also moved that the Bill and Statement of Objects and Reasons be published in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

PÁNCH MAHÁLS LAWS BILL.

The Hon'ble Mr. ILBERT also moved that the Bill to amend the law in force in the Pánch Maháls be taken into consideration. He said :—

"This Bill has been considered by the Bombay Government, and the only amendment which they suggest is the addition of one Act to the schedule of

enactments which are not to apply to the Pánch Maháls. I propose to adopt that amendment, and also to make another amendment which will postpone for two months the date on which the Act is to be brought into operation."

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that in the preamble and in sections 2, 3 and 4, for the words "the first day of March, 1885" the words "the first day of May, 1885" be substituted.

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that in section 1, "1885" be substituted for "1884".

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the second part of the schedule appended to the Bill be amended by the addition thereto of Bombay Act V of 1862 (*An Act for the preservation of the Bhágdári and Narwádári Tenures*).

The Motion was put and agreed to.

The Hon'ble MR. ILBERT also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

LAND ACQUISITION (MINES) BILL, 1885.

The Hon'ble MR. HOPE moved for leave to introduce a Bill to provide for cases in which Mines or Minerals are situate under lands which it is desired to acquire under the Land Acquisition Act, 1870. He said:—

"Our old legislation with regard to the acquisition of land for public purposes in India contained certain provisions which to a limited extent provided for the object which the Bill I have the honour to ask leave to introduce is intended to effect. When, however, the Land Acquisition Act was revised in 1870 the provisions to which I refer, which were contained in the Act of 1863, were omitted altogether. I have not been able to find as yet in the records any definite reasons assigned for such omission. At the same time I am inclined to infer that the omission probably arose from two causes, firstly, that at that time all minerals in India were supposed to be the property of the State, and secondly, that probably there were no minerals then thought of any special value except coal and salt, and the State had at that time got practically whatever powers were then necessary for it in respect to one or the other. On these grounds it seems probable that the matter was not considered to require any special provision of law at all. However that may be, both those reasons, if they were indeed the reasons which led to the omission I have referred to, have now to a great extent disappeared. As to the second reason, we find, fortunately I think I may say, that there is now some call for legislation in the matter; for the scheme of railways which we have adopted is gradually extending across territories where there is a certain amount of coal to be found; our lines are traversing coal-fields not only in Raneegunge, but in the hitherto unopened tracts of Chota Nagpore, the Central Provinces and Orissa. On the other hand, we find with regard to the first reason that it has been held since 1863 or 1870 that the State is not ordinarily the owner of minerals in permanently settled estates, and consequently that, if we require lands for railways in estates which are permanently settled, we have to acquire and deal with rights to minerals as well as rights to the surface of the soil. I am not coming to the Council, as may be supposed from this preamble, in order to ask for leave to take away all these private rights from the owners of permanently settled estates; on the contrary, I am coming for power to leave them alone. The defect in the present law which I desire to remedy is that we are practically obliged to acquire the whole rights, or to leave alone all rights, in any land we have to acquire. This is exactly what we do not want to do. We do not wish to deprive the owners of permanently settled estates of lucrative property which

they may possess and which would be of no use to us. On the other hand, we do not desire to incur the loss to our finances which we should undoubtedly suffer by the heavy price which we should have to pay for such proprietary rights. We therefore propose to bring in a new measure to remedy these defects.

"This measure will not be exactly on the lines of the old legislation which existed previously to 1870, because that old law, Act XXII of 1863, was imperfect in one respect; that is to say, it left it entirely doubtful whether, in the event of taking land which was underlaid with minerals, it was necessary to compensate the owner for the full value of the minerals there, or only for any amount of loss which might be incurred by him in the case of a railway passing over his land. In the new law we propose to follow the English law in the main, and to reserve to the State the option either to take the whole of the property, including the minerals underground, or to leave the owner to work the minerals below as he pleases, or to impose suitable restrictions upon his working with a view to prevent the surface from falling in, and to compensate him for any loss which such restrictions may entail on him."

"I trust these explanations will be sufficient to justify the application which I have made to the Council to-day. If I am permitted to introduce the Bill, I shall then be able to explain the details rather more fully."

The Motion was put and agreed to.

The Council adjourned to Friday, the 27th February, 1885.

R. J. CROSTHWAITE,
FORT WILLIAM; } Offg. Secretary to the Government of India,
The 25th February, 1885. } Legislative Department.

PUBLIC WORKS DEPARTMENT.

TUBAL WOMEN 227

THE PUNJAB: A HISTORY OF PAST AND PRESENT

IRRIGATION		WATER RECEIVED DURING MAY-JUNE 1918.		SANITATION		LAND IRRIGATED (APPROX- IMATE).		RAINFALL.		CHIEF CROPS (APPROXIMATE).		REMARKS.	
CANAL DIVISION.		Towns in Canal Zone Constructed, Create and Pass through.		RETURN, CANAL.		TOWNS ON PARTICIPATION OF TAXPAYER.		NAME.		AVERAGE DURING MONTH.		AREA IN ACRES.	
WESTERN JELLAZ DOAB CANAL		Actual through- out.	Estimated fall supply.	Up.	Down.	Zira.	Acre.	Wheat	0·1	139,587			
1st Division	4·9	3·8	3·0736	800 624 360	800 624 4	Quetta Amritsar Lahore	7,928 77,201 127,866	Barley	0·2	840			
2nd do.	4·6	2·6						Mixed grains	0·1	7,016			
Lahore Branch	3·0	2·2						Miscellaneous	0·7	65,540			
Passed through Escapes										212,979			
TOTAL WEST DOAB CANAL											194,906		
Corresponding period of last year												36,935	
Kernal Division	4·23	3·05	3·75	340	340	Umballa Karnal and Delhi	26 9,619 0·32	Wheat	0·61	215			
do.	5·70	3·75	2,640	276 670	276 670	Rawalpindi Rawalp. Rohitak	671 2,970 0·30	Barley	0·04	8,433			
Hansi do.	9·01	7·20		168	168	Hissar	22,406 0·40	Mixed grains		6,549			
Do. Purnia Head	8·80	3·75		171	171	Jind	10,367 0·40	Miscellaneous					
Passed through Escapes						Bikaner.	187 47						
						Kuhsia State						40,052	
TOTAL WESTERN JELLAZ CANAL												166,606	
Corresponding period of last year													
Main Line	2,546	2,546	2,093	1,616	1,616	121,568	349,361	Wheat	0·92			18,247	
Abobhar Branch								Barley	0·16			530	
Bhattività do.								Mixed grains	0·24			1,051	
Feeders								Miscellaneous	0·37			3,449	
TOTAL SIRhind CANAL												23,286	
Corresponding period of last year													
Upper Sutlej Division												16,220	
Lower Sutlej and Chenab Division												34,140	
Indus Caubal Division												156,330	
Mausafgarh Canal Division												46,550	
												185,940	
TOTAL FOUNDATION CANALS												439,180	
Corresponding period of last year												372,449	
Grand Total												282,347	
FEDERATED CANALS												391,612	

IRRIGATION OPERATIONS OF PASH RABI, NORTH-WESTERN PROVINCES, 1884, UP TO 31st DECEMBER 1884.

Financial Register, Redhill and Cess, report—A steady demand for rail road wagons throughout the month; a very good supply resulting in the census which fully meets the demand. There was no rail "poker" this year, so the area irrigated up to date is larger than was reported last year.

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H. W. CONDUIT,
Off. Aut. Socy. to Govt., N. W. P. and Oudh,
P. W. D., Irrigation Branch.

STATEMENT OF TRAFFIC ON THE AGRA CANAL FOR THE MONTH OF DECEMBER 1884.

Nature of Traffic.	Principal Items of Traffic.				Remarks.
	Up.	Down.	Mds.	No.	
Grains—					Total Up and Down.
Wheat					6,306
Gram					7,440
Rice					
Paddy or dhāo					
Bejhar or mixed grain					
DG—					
Urd				12	
Büng					
Arihar					
Messuri					
Juar					
Boja					
Maire or Indian-corn					
Barley					
TOTAL				13,302	
Cotton					541
Oil-seeds					28
Salt					
Metal					
Building materials					
Miscellaneous goods					
Firewood					
Bamboo					
Timber—					1,376
Poles and un squared timber					
Karis and squared timber					
Logs					
Miscellaneous timber					
Livestock					
GRAND TOTAL			12,145	18,261	30,406
TOTAL DRAKE CORRESPONDING PERIOD OF LAST YEAR			14,356	9,336	24,192
INCREASE				8,425	6,214
DECREASE				2,211	

SUPPLEMENT TO THE GAZETTE OF INDIA, FEBRUARY 28, 1885.

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GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

— DOCUMENTS OF PRICES CURRENT OF FOOD-GRAINS FOR THE 2nd AND 1st HALVES OF JANUARY 1886, PUBLISHED
— DAILY IN THE "GAZETTE OF INDIA," DATED 31st JANUARY AND 7th AND 21st FEBRUARY 1886.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XXXIX of 1884-85.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS

Latest return received	Railways	Total miles length	Receipts for first 12 days of January 1885.		Receipts for first 10 days of January 1885.		Total Receipts from 1st April 1884 to 12th January 1885.		Total Receipts from 1st April 1884 to 10th January 1885.		Total increase in 1884-85.
			Total.	Per mile open.	Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.	
31st Jan. 1885	Guaranteed. Oudh and Rohilkhand.	647	1,79,280	328	504	1,36,668	228	44,45,635	198	36,64,168	168
31st ditto	Sindh, Punjab, and Delhi	754	3,31,252	489	706	2,78,279	394	86,70,737	280	83,75,825	289
31st ditto	Madras	861	2,37,589	276	861	2,06,092	239	52,54,078	149	54,85,152	165
31st ditto	South Indian	655	1,35,460	207	634	99,941	144	31,46,204	117	32,74,616	122
31st ditto	Great Indian Peninsula Bombay, Baroda, and Central India	1,458	9,88,059	678	1,504	10,26,290	682	2,55,88,612	428	2,53,55,759	611
31st ditto		461	4,40,037	955	461	3,45,292	749	88,94,100	470	88,96,524	471
	TOTAL	4,736	28,11,677	483	4,780	20,36,562	437	5,59,99,359	288	5,52,72,044	284
7th Feb. 1885	State.										
7th Feb. 1885	East Indian	1,509	17,76,207	1,177	1,509	11,74,658	778	3,91,83,962	633	3,21,76,700	520
31st Jan. 1885	Eastern Bengal	233	1,27,064	545	233	1,18,441	508	40,68,738	426	43,02,088	450
7th Feb. 1885	Nalhati	27	3,262	64	27	1,578	58	61,795	66	59,518	54
7th ditto	Northern Bengal	239	51,964	217	249	62,480	351	17,06,268	176	17,80,209	170
7th ditto	Kamia-Dhurla	82	6,125	160	37	3,860	104	97,529	74	1,12,351	78
7th ditto	Tirhoot	133	26,112	146	226	31,936	141	7,12,743	90	9,54,954	103
7th ditto	Patna-Gaya	57	14,751	268	57	18,321	233	3,55,491	152	4,09,201	175
24th Jan. 1885	Cawnpore-Acharya	138	17,821	129	240	25,483	106	4,41,363	80	7,08,280	74
7th Feb. 1885	Dildarnagar-Ghazipur	12	1,439	120	12	1,309	108	26,234	74	37,684	77
7th ditto	Rajputana-Malwa	1,117	5,13,515	480	1,120	4,14,770	370	99,20,537	217	93,16,988	203
7th ditto	Rewari-Ferozepur	140	19,106	136	291	29,030	100	2,88,226	79	6,33,938	87
31st Jan. 1885	Wardha Coal	45	27,876	619	45	28,594	635	5,56,817	302	4,82,553	262
31st ditto	Nagpur & Chhattisgarh	149	49,785	384	149	48,947	395	9,14,505	150	9,31,181	152
31st ditto	British Burma	161	41,242	256	254	42,321	167	10,65,670	161	14,13,800	145
7th Feb. 1885	Sindia	75	13,731	183	75	18,756	189	2,65,619	86	2,84,833	93
31st Jan. 1885	Punjab Northern	647	1,04,769	234	447	76,440	167	25,02,052	187	24,99,887	186
31st ditto	Indus Valley	660	2,13,988	324	660	1,85,600	281	65,74,004	206	60,18,164	222
31st ditto	Amritsar-Pathankot	51	3,089	61	68	6,763	102	(a)3,089	61	1,71,888	67
24th ditto	Bareilly-Pilibhit	...	...	...	26	1,892	36	...	...	(b)6,020	18
24th ditto	....	...	...	...	10	1,292	129	...	...	1,292	129
	TOTAL	8,776	12,33,815	327	4,234	11,00,215	260	2,85,70,680	187	3,00,69,478	179
GRAND TOTAL (GUARANTEED AND STATE)		10,021	53,23,499	531	10,622	43,61,435	414	12,37,63,401	303	11,75,18,222	277
GROSS ESTIMATED EXPENSES		...	...	...	...	...	...	6,14,38,285	160	6,25,10,141	147
NET RECEIPTS		...	...	...	...	...	...	6,23,25,116	168	5,49,00,081	130
31st Jan. 1885	Assisted Companies.	52	4,682	90	126	11,954	95	91,797	62	8,38,285	72
24th ditto	Boblikhund & Kumaon	...	...	...	67	1,677	25	...	...	(c)23,628	35
24th ditto	Assam	40	2,350	69	70	4,711	67	47,735	51	1,73,890	68
24th ditto	Southern Mahratta	...	...	...	214	12,195	67	...	...	2,07,921	42
24th ditto	Beugal & North-Western	...	...	...	75	2,879	38	...	...	71,448	26
31st ditto	Tarakessur	...	...	...	22	5,250	289	...	...	5,250	230
	TOTAL	92	7,032	76	574	38,606	67	1,89,532	58	8,60,432	44
31st Jan. 1885	Native States.	198	24,541	127	198	26,094	185	6,98,762	88	8,70,321	110
7th Feb. 1885	Jodhpore	19	1,790	94	44	2,060	68	20,790	40	51,520	43
31st Jan. 1885	Nizam's	121	26,507	211	121	21,868	181	6,45,336	130	7,42,452	150
24th ditto	Mysore	87	7,803	90	140	9,606	69	2,45,162	89	2,84,851	65
31st ditto	Rajpura-Patiala	...	...	...	16	976	61	...	...	(d)0,584	41
	TOTAL	420	69,701	112	514	61,513	120	16,20,50	94	19,65,287	100

N.B. As regards the figures in column "Total Receipts from 1st April 1884 to 10th January 1885," and the figures in the other columns, the figures have been arrived at as far as possible.

(a) Total receipts for the first 12 days of January 1885 only.

(b) Total receipts from 12th Oct. 1884 to 10th January 1885.
(c) Total receipts from 2nd November 1884 to 10th January 1885.
(d) Total receipts from 1st November 1884 to 10th January 1885.

FORT WILLIAM,
The 20th February 1885.

FRED. FIREBRACE, Major, R.E.
Under-Secy.

No. XL or 1884-85.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Last Return Received.	Railways.	Total miles open.	RECEIPTS FOR WEEK ENDING 17TH JANUARY 1884.		Total. miles open.	RECEIPTS FOR WEEK ENDING 17TH JANUARY 1885.		Total. miles open.	TOTAL RECEIPTS FROM 1ST APRIL 1883 TO 17TH JANUARY 1884.		Total. miles open per week.	TOTAL RECEIPTS FROM 1ST APRIL 1884 TO 17TH JANUARY 1885.		Total Increase in 1884-85.	Total Decrease in 1884-85.	
			Total.	Per mile open.		Total.	Per mile open.		Total.	Per mile open per week.		Total.	Per mile open per week.			
<i>Guaranteed.</i>																
Jan. 1885	Oudh and Rohilkhand	547	1,34,068	245	594	1,02,730	173	45,79,706	198	89,84,457	169	R	R	R	5,95,240	
ditto	Sind, Punjab, and Delhi	754	2,16,814	247	706	1,80,414	250	88,80,941	285	85,86,339	282	..	..	..	3,30,702
Feb. 1885	Madras	861	1,17,168	136	861	1,18,529	138	58,71,247	149	56,18,871	155	2,42,124	..	..	..
Jan. 1885	South Indian	655	59,048	90	654	54,663	84	32,05,353	116	33,29,279	121	1,24,027	..	..	..
Feb. 1885	Great Indian Peninsula	1,458	6,50,934	446	1,504	7,83,654	531	2,62,39,536	428	2,61,41,580	414	..	..	..	98,006
Jan. 1885	Bombay, Baroda, and Central India	461	2,44,700	531	461	2,21,840	481	91,88,800	472	91,02,967	470	..	..	..	35,883
	TOTAL	4,736	14,22,123	300	4,780	14,61,880	306	5,74,21,482	289	5,67,27,843	283	..	..	..	6,92,639
<i>State.</i>																
Feb. 1885	East Indian	1,509	10,23,534	678	1,509	8,27,461	548	4,02,16,896	635	8,30,04,161	521	..	..	..	72,12,735
Jan. 1885	Eastern Bengal	233	74,246	319	233	80,443	345	41,42,984	467	43,82,531	433	2,39,547	..	..	..
Feb. 1885	Nalhati	27	1,654	57	27	1,126	42	68,349	56	60,644	53	..	..	..	2,705
ditto	Northern Bengal	239	37,153	155	240	37,160	149	17,43,431	176	17,76,588	171	33,167	..	..	..
ditto	Kaunia-Dharia	32	4,560	143	37	2,427	66	1,02,089	76	1,15,022	78	12,823	..	..	..
ditto	Tirhoot	198	17,575	91	226	24,182	107	7,80,319	90	9,79,547	103	3,49,226	..	..	..
ditto	Patna-Gaya	57	8,238	144	57	9,913	174	8,83,739	152	4,19,113	175	55,384	..	..	..
Jan. 1885	Cawnpore-Achnero	138	11,860	86	240	18,109	76	4,53,223	80	7,24,389	74	2,78,166	..	..	..
Feb. 1885	Dildarnagar-Ghazipur	12	1,065	90	12	1,060	88	37,819	74	38,744	77	1,425	..	..	..
ditto	Rajputana-Malwa	1,117	8,09,985	278	1,120	8,08,460	275	1,02,30,523	216	96,53,816	205	..	..	..	5,77,076
ditto	Rewari-Ferozepur	140	11,436	82	291	20,630	71	2,99,662	80	6,56,713	87	3,57,051	..	..	..
ditto	Wardha Coal	45	18,447	410	45	15,303	340	5,74,083	204	5,04,291	267	..	..	..	70,592
ditto	Nagpur and Chhattisgarh	140	28,206	180	140	37,524	252	9,43,710	161	9,65,597	154	23,987	..	..	..
Jan. 1885	British Burma	161	31,973	199	254	37,883	147	10,97,648	162	14,50,751	145	2,53,108	..	..	..
Feb. 1885	Sindia	75	7,838	104	75	10,885	144	2,73,457	87	2,95,663	94	22,211	..	..	..
Jan. 1885	Punjab Northern	447	61,593	138	447	54,634	122	25,63,645	127	25,63,637	126	..	..	..	5,008
ditto	Indus Valley	660	1,44,375	219	660	1,04,500	168	57,10,880	206	61,28,085	221	4,27,306	..	..	..
ditto	Amritsar-Pathankot	51	2,377	47	66	4,864	74	(e) 5,486	54	1,76,252	68	1,70,786	..	..	..
ditto	Bareilly-Pilibhit	..	..	..	26	807	22	..	..	(f) 7,437	19	7,427	..	..	..
Feb. 1885	Dacca and Mymensingh	..	..	..	10	1,263	126	..	..	(g) 2,555	128	2,555	..	..	..
Jan. 1885	Kokilamukh	..	..	..	19	221	12	..	..	(d) 1,830	28	1,830	..	..	..
	TOTAL	3,776	7,72,500	205	4,253	7,70,802	181	2,93,35,401	189	8,09,08,332	180	16,73,931	..	..	..
IND TOTAL (GUARANTEED AND ESTIMATED)		10,021	32,18,157	321	10,543	30,60,093	290	12,69,73,779	304	12,06,41,336	277	..	..	..	43,32,443
Estimated Expenses		..	..	..	..	..	..	6,29,47,163	151	6,29,24,542	147	..	..	..	..
NET RECEIPTS		..	..	..	..	..	..	6,40,26,616	153	5,67,16,794	180	..	..	..	73,09,822
<i>Assisted Companies.</i>																
Jan. 1885	Bengal Central	63	2,778	68	136	7,545	60	94,675	61	3,75,830	73	2,81,255	..	..	..
ditto	Rohilkhand & Kumaon	..	..	..	67	1,395	21	..	..	(e) 25,023	34	25,023	..	..	..
Jan. 1885	Assam	40	1,471	37	70	4,210	70	49,208	40	1,74,810	63	1,29,604	..	..	..
Jan. 1885	Southern Maharashtra	..	..	..	216	7,291	37	..	..	2,16,912	42	2,16,912	..	..	..
Jan. 1885	Bengal and North-Western	..	..	..	503	5,800	19	..	..	74,779	24	74,779	..	..	..
Jan. 1885	Tanakosur	..	..	..	23	4,282	186	..	..	(e) 9,533	216	9,532	..	..	..
	TOTAL	93	4,240	46	903	31,938	40	1,43,781	56	8,79,886	44	7,86,105	..	..	..
<i>Native States.</i>																
Jan. 1885	Phawngar-Gondal	193	16,903	87	193	17,913	98	7,15,564	88	8,88,060	109	1,72,406	..	..	..
Feb. 1885	Jodhpur	19	954	50	44	1,930	45	31,745	40	53,500	33	21,765	..	..	..
Jan. 1885	Nizam's	121	15,937	132	121	20,218	167	6,61,278	180	7,6,010	150	1,02,737	..	..	..
ditto	Mysore	67	4,847	60	140	6,008	46	2,49,509	68	8,00,769	64	81,250	..	..	..
ditto	Kappura-Patiala	..	..	..	16	535	33	..	..	(f) 7,119	40	7,119	..	..	..
	TOTAL	420	38,010	91	514	47,054	92	16,58,090	91	20,18,457	100	3,55,367	..	..	..

With regard to the figures in column "Total receipts from 1st April 1884 to 17th January 1885," the following figures have been added, so far as possible:

(a) Total receipts from 1st to 16th January 1884.

(b) Total receipts from 1st October 1883 to 17th January 1885.

(c) Total receipts from 1st to 17th January 1884.

(d) Ditto ditto 14th December 1883 to 17th January 1885.

(e) Ditto ditto 2nd November 1883 to 17th January 1885.

(f) Ditto ditto 1st ditto to 17th ditto.

(g) Total receipts from 1st April 1884 to 17th January 1885.

(h) Total receipts from 1st April 1884 to 17th January 1885.

(i) Total receipts from 1st April 1884 to 17th January 1885.

(j) Total receipts from 1st April 1884 to 17th January 1885.

(k) Total receipts from 1st April 1884 to 17th January 1885.

(l) Total receipts from 1st April 1884 to 17th January 1885.

(m) Total receipts from 1st April 1884 to 17th January 1885.

(n) Total receipts from 1st April 1884 to 17th January 1885.

(o) Total receipts from 1st April 1884 to 17th January 1885.

(p) Total receipts from 1st April 1884 to 17th January 1885.

(q) Total receipts from 1st April 1884 to 17th January 1885.

(r) Total receipts from 1st April 1884 to 17th January 1885.

(s) Total receipts from 1st April 1884 to 17th January 1885.

(t) Total receipts from 1st April 1884 to 17th January 1885.

(u) Total receipts from 1st April 1884 to 17th January 1885.

(v) Total receipts from 1st April 1884 to 17th January 1885.

(w) Total receipts from 1st April 1884 to 17th January 1885.

(x) Total receipts from 1st April 1884 to 17th January 1885.

(y) Total receipts from 1st April 1884 to 17th January 1885.

(z) Total receipts from 1st April 1884 to 17th January 1885.

(aa) Total receipts from 1st April 1884 to 17th January 1885.

(bb) Total receipts from 1st April 1884 to 17th January 18

No. XLI of 1884-85.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total length open.	Receipts for week ending 26th January 1884.		Receipts for week ending 24th January 1885.		Total Receipts from 1st April 1884 to 26th January 1884.		Total Receipts from 1st April 1884 to 24th January 1885.		Total Increase in 1884-85.	Per cent. increase.	
			Total.	Per mile open.	Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.			
31st Jan. 1885	<i>Guaranteed.</i> Oudh and Rohilkund	547	R 1,15,891	212	R 1,00,601	170	R 46,95,597	R 200	R 40,92,622	R 169	...	0	
31st ditto	Sind, Punjab and Delhi	754	2,00,916	286	706	2,07,066	293	90,87,857	285	87,63,325	282	...	1
7th Feb. 1885	Madras	861	1,41,947	165	861	1,30,795	152	55,18,194	140	57,58,593	156	2,45,399	1
31st Jan. 1885	South Indian	655	71,355	109	634	68,740	97	32,76,607	116	33,93,019	121	1,16,412	1
7th Feb. 1885	Great Indian Peninsula	1,458	7,24,901	497	1,504	8,35,628	556	2,69,64,487	430	2,69,77,058	417	12,621	1
31st Jan. 1885	Bombay, Baroda and Central India	461	2,44,512	630	461	2,42,216	525	93,83,812	473	93,58,336	473	...	0
	TOTAL	4,736	14,99,522	317	4,780	15,80,056	331	5,49,21,014	230	5,43,37,953	285	...	5
	<i>State.</i>												
14th Feb. 1885	East Indian	1,509	10,72,442	711	1,500	8,68,990	672	4,12,89,338	636	3,38,67,441	552	...	74
31st Jan. 1885	Eastern Bengal	233	98,343	422	233	85,462	367	42,41,827	423	44,67,993	446	2,26,066	1
7th Feb. 1885	Nalhati	27	1,591	69	27	1,140	48	64,940	56	61,909	53	...	0
7th ditto	Northern Bengal	239	44,296	185	249	35,040	141	17,87,717	176	18,08,487	169	20,770	1
7th ditto	Kaunia-Dharia	32	8,070	96	37	2,965	80	1,06,159	76	1,18,521	78	13,362	1
7th ditto	Tirhoot	193	20,112	104	226	25,956	114	7,50,430	90	10,04,531	103	2,54,101	1
14th ditto	Patna-Gya	57	8,150	143	57	9,517	172	8,71,879	152	4,28,930	175	57,051	1
31st Jan. 1885	Cawnpore-Achnero	138	11,904	85	249	23,791	96	4,68,027	78	7,50,180	70	2,85,153	1
14th Feb. 1885	Dildarnagar-Ghazipur	12	1,054	68	12	723	60	38,373	74	39,467	76	1,094	1
7th ditto	Rajputana-Malwa	1,117	3,80,075	206	1,120	3,16,430	283	1,05,60,597	290	99,50,062	207	...	1
7th ditto	Rowari-Ferosepur	140	12,886	92	291	18,580	64	8,12,548	62	6,76,551	86	3,64,033	1
7th ditto	Wardha-Coal	45	27,216	605	45	16,774	417	6,02,195	311	6,23,547	271	...	1
7th ditto	Nagpur and Chhattisgarh	140	32,827	217	149	46,827	311	9,74,797	162	10,10,789	168	26,992	1
31st Jan. 1885	British Burma	161	40,654	253	254	44,682	176	11,38,297	164	14,95,433	146	2,57,136	1
14th Feb. 1885	Sindia	75	7,708	103	75	9,696	129	2,81,165	87	8,05,364	95	24,199	1
31st Jan. 1885	Punjab Northern	447	62,654	140	447	60,983	136	26,26,199	187	26,20,785	136	...	0
31st ditto	Indus Valley	660	1,18,271	179	660	1,57,600	209	58,36,660	206	62,76,267	221	4,29,658	1
31st ditto	Amritsar-Pathankot	51	2,436	48	66	4,886	74	(e) 7,903	52	1,81,140	68	1,73,238	1
24th ditto	Barnilly-Pilibhit	...	...	...	36	846	38	...	...	(d) 8,273	15	8,272	1
7th Feb. 1885	Dacca and Mymensingh	...	...	...	10	1,228	123	...	...	(e) 8,783	126	8,783	1
26th Jan. 1885	Kokilamukh	...	...	...	19	212	11	...	...	(d) 2,042	36	2,042	1
	TOTAL	3,776	8,22,547	218	4,262	8,65,039	203	3,01,65,161	190	3,17,64,063	179	16,98,922	1
	GRAND TOTAL (GUARANTEED AND STATE)	10,021	38,94,511	889	10,551	33,08,375	314	13,03,75,503	308	12,30,69,477	277	...	61
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	6,45,45,973	161	6,54,22,205	146	...	1
	NET RECEIPTS	...	...	...	...	...	...	6,58,29,530	154	5,86,47,272	181	...	71
	<i>Associated Companies.</i>												
31st Jan. 1885	Bengal Central	52	3,239	62	126	9,106	72	97,804	60	8,84,936	72	8,87,132	1
24th ditto	Rohilkhand & Kannan	...	...	...	67	1,254	19	...	...	(e) 26,277	33	26,277	1
31st ditto	Assam	40	1,147	20	70	5,148	74	60,353	49	1,83,956	63	1,33,905	1
7th Feb. 1885	Southern Mahratta	...	...	...	216	9,693	46	...	...	2,25,605	49	2,25,605	1
31st Jan. 1885	Bengal and North-Western	...	...	...	303	12,910	42	...	...	81,255	24	81,255	1
14th Feb. 1885	Taraknagar	...	...	...	22	6,741	261	...	...	(c) 15,273	281	15,273	1
	TOTAL	92	4,376	48	802	48,782	56	1,48,157	66	9,17,804	44	7,69,147	1
	<i>Native States.</i>												
31st Jan. 1885	Bhavnagar-Gondal	193	18,463	96	198	20,697	107	7,34,027	88	9,04,631	109	1,74,804	1
7th Feb. 1885	Jodhpur	19	857	40	44	2,030	47	32,701	40	55,549	33	22,558	1
31st Jan. 1885	Nizam's	121	17,399	146	121	21,008	174	6,78,472	180	7,84,046	161	1,05,424	1
24th ditto	Mysore	87	6,557	75	140	6,993	50	2,00,060	68	3,07,752	64	51,086	1
31st ditto	Itajpura-Patiala	...	...	...	16	717	45	...	...	(f) 7,686	41	7,836	1
	TOTAL	420	48,376	103	614	51,456	100	17,01,408	94	20,04,074	100	3,62,608	1

N.B.—As regards the figures in column "total receipts from 1st April 1884 to date,"
audited figures have been availed of as far as possible.

(a) Total receipts from 1st to 26th January 1885.

(b) Ditto ditto 12th October 1884 to 26th January 1885.

(c) Total receipts from 1st to 26th January 1885.

(d) Ditto ditto 1st December 1884 to 26th January 1885.

(e) Ditto ditto 2nd November 1884 to 26th January 1885.

(f) Ditto ditto 1st to 26th January 1885.

(g) Ditto ditto 1st to 26th January 1885.

FRED. FIREBRACE, Major, R.

Under-Secy.

PORT WILLIAM,
The 26th February 1885.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR
THE WEEK ENDING THE 25th FEBRUARY 1885.

GENERAL REMARKS.—Rain has fallen during the week in parts of Bengal and in Assam, in two districts of the Madras Presidency, in Coorg, in two places in the Punjab, in Nagpur, in the Central Provinces, and in Tavoy in British Burmah. Except in Bengal and Coorg, the fall generally has been too slight to affect agricultural operations.

There is no change in the agricultural situation in Madras, but in Mysore unfavourable reports are being received from the districts of crops withering from want of rain. In Coorg the recent rain, if followed soon by more showers, will be favourable for coffee. Rice threshing is completed. In Bombay the *rabi* is being cut in most districts, and the harvest promises to be generally good. In the Berars, Hyderabad, Central India States, and Rajputana the *rabi* promises well. In Manipur (Bhopawar) some damage has been caused to poppy, linseed and gram crops by caterpillars. In the Punjab agricultural prospects continue generally very satisfactory, and this is true also of the North-Western Provinces and Oudh, though in some districts the crops have been damaged by blight and insects. The *rabi* harvest has commenced in the Central Provinces and prospects are favourable.

In Bengal prospects remain unchanged. The late rain has been beneficial for ploughing operations, but has impeded the threshing of paddy which was in hand in several districts. Ploughing for *au dhan* is in active progress in Assam, where also the gathering of mustard continues.

Cholera exists in most districts in Madras, but is abating. Smallpox present in Bombay, the Central Provinces, North-Western Provinces and Oudh, and Bengal.

Prices are generally steady, except in three districts in the Punjab.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Madras—(Feb. 25th)		
Bellary . . .	Nil	Standing crops, dry crops generally and wet crops in parts, withering from want of rain; harvest paddy and dry grains, yield below average; 11 deaths from cholera.
Kurnool . . .	"	Standing crops good except in one division and in parts of 3 talukas where they are withering from want of rain; harvest chotum and pulses, outturn below average; smallpox and cattle-disease exist.
Ganjam . . .	Average 1·24	Fever prevalent; cholera slight.
Kistna . . .	" 16	Standing crops good; river below anicut; fever and smallpox exist; 14 deaths from cholera.
Chingleput (Madras)	Nil	Standing crops in parts of 3 talukas affected by insects; harvest paddy, outturn below half the average; smallpox and cattle-disease exist, 38 deaths from cholera.
Coimbatore . . .	"	Standing crops, wet good, dry fair, in 4 talukas, elsewhere failing; harvest wet and dry grains, outturn, wet generally above, dry generally below average; fever exists; cholera abating, 31 deaths.
Tanjore . . .	"	Standing crops generally good; harvest wet and dry crops, outturn below average; 173 deaths from cholera.
Madura	"	Fever prevalent; 27 deaths from cholera.
Malabar . . .	"	Operations for 3rd rice crop in progress; fever exists; smallpox and cattle-disease slight; 39 deaths from cholera.
Travancore . . .	"	Smallpox and fever exist; cholera prevalent; 24 deaths at Trivandrum.
		<i>General Remarks.</i> —General prospects fair, except in parts of Bellary and Anantapur.
Bombay—(Feb. 26th)		
Karachi . . .	Nil	River at Kotri on 23rd, 6 feet 11 inches against 4 feet 6 inches on same date last year; approximate area of past <i>kharif</i> 15,098 acres more than last year, assessment Rs 11,000 more owing to favourable rainfall and high inundation, produce estimated 13 annas in rupees; fever in 7 talukas, cattle-disease in 6 talukas, loss of 38 buffaloes, 40 cows and bullocks, 47 sheep and goats; no fresh case of smallpox in Karachi, disease in 34 villages in the district, 28 fresh cases, no deaths, 39 remaining sick; cholera cases during the week, in Sakro 5 cases, 14 deaths, 6 remaining, in Ghorabari 27 cases, 10 deaths, 13 remaining; prices—wheat, red rice, and bajri in Karachi 26, 28, and 30, in Kotri 32, 38, and 41, in Sakro 18, 44, and 48, and in Shahbander 22, 40, and 48 lbs. per rupee respectively.
Hyderabad . . .		<i>Bahi</i> good; cotton, oilseed, and peas injured by frost in some talukas, wheat attacked by mildew and peas by blight in Sakro; river at Kotri on 19th, 7 feet 10 inches against 4 feet 3 inches on same date last year; measles in one, smallpox in five, and cattle-disease in three talukas; wheat 31, jowari 40, bajri 41, white rice 30, and red rice 28 lbs. per rupee.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bombay—contd. Ahmedabad . . .	Nil	Reaping of rabi crops commenced in some talukas; slight fever in Dholka; wheat 32 and bajri 34 lbs. per rupee.
Baroda . . .	"	Public health good; crops in good condition; prices—bajri 24 and rice 25 lbs. per rupee.
Surat . . .	"	Rabi harvest commenced in certain places; cotton-picking commenced; fever in Bardoli, Pardi, and Mandvi talukas; cholera in Bardoli, 7 cases, 1 death; jowari 38 and nagli 44 lbs. per rupee.
Nasik . . .	"	Rabi crops generally good; slight injury to crops by mildew in Sinnar, Niphad, Chandar, Yeola, Baglan, and Kalvan, and by rats in Malegaon; public health generally good; some cases of cholera at Pimpalgao, Baswant taluka, Niphad at Nasik city, Trimbak, Mahirawani, Deolali, and Bize, taluka Nasik; wheat 37, bajri 36, and rice 24 lbs. per rupee.
Celaba (Bombay) . . .	"	Average abnormal temperature 3° cool, vapour in air defective on 18th and 24th; abnormal wind southerly on 20th and 21st.
Poona . . .	"	Reaping of rabi in progress; 11 cholera cases in Junnar, 2 fatal, and one fatal case in Khed; bajri 31 and jowari 41, in Poona bajri 20 and jowari 86 lbs. per rupee.
Ahmednagar . . .	"	Reaping of rabi continues; wheat and jowari injured in some places; public health good; jowari 40 to 54 and bajri 32 to 48 lbs. per rupee.
Sholapore . . .	"	Reaping of rabi crops continues throughout the district; jowari 42 lbs. 12 tolas and bajri 88 lbs. 28 tolas per rupee.
Dharwar . . .	"	Harvesting of wheat nearly completed, that of gram in progress; exotic cotton blighted in some villages of 3 talukas; scarcity of fodder in Nawalgund, Mundargi, and Karajgi, that of drinking water in Nargund, Bankapur, Hangal, Karajgi, and Kod; slight fever in Ranebhennur and Kod talukas; rice 28 to 32 and jowari 37 to 59 lbs. per rupee.
Kanara . . .	"	Sugarcane harvest continues; rice plants healthy; smallpox in 4 talukas, 1 death in Karwar; fever in Honavar, Sirsi, Haliyal and Yellapur; cattle-disease in Supa; common rice in Karwar 14, district average 14½ seers per rupee; weather cold.
Rajkot . . .	"	General health good; cattle-disease called "khurva" at Dedan; bajri 38 and jowari 42 lbs. per rupee.
<i>General Remarks.—Rabi harvest commenced in parts of Surat, Ahmedabad, and Kaladgi, in progress in other districts; scarcity of fodder and drinking water continues in several talukas of the Southern Mahratta Country districts; cholera in parts of 8 districts, cattle-disease in parts of 6, smallpox in parts of 10, and fever in parts of 16 districts.</i>		
Bengal—(Feb. 24th)		
Chittagong . . .	0·88	Weather cloudy; winter crops continue good; prices of food-grains steady; general health good; though cholera is still reported.
Dacca . . .	0·48	Weather cloudy; pulses and oilseeds are being gathered; boro paddy and other winter crops are thriving; the recent rain has done much good to the crops, as well as to the cultivation of early paddy; prospects of crops good; smallpox decreasing in Dacca.
24 Pergunnahs . . .	0·06	Prospects of standing crops are good, and the yield is over the average; lands are being ploughed; price of common rice varies from 16½ to 17½ seers per rupee; public health is generally good; the state of river is normal.
Moorshedabad . . .	Nil	Weather unsettled, clear and cold at the close of the week; wheat and other cold weather crops have done well; although in places kalo and gram have suffered from caterpillars; boro paddy is being transplanted; public health very good.
Bardwan . . .	"	Weather warm; harvesting of rabi crops and sugarcane is going on well; prices stationary; public health fair.
Rangpore . . .	"	Land is being prepared for aza crops; rabi crops are being gathered; prices of food-grains stationary; public health good.
Bhagalpur . . .	"	Prospects of rabi crops fair; harvesting of peas has begun, and the outturn is good except in head-quarters; rice is selling at 13 seers 14 chittaks per rupee; prospects good; public health good, except a few isolated cases of smallpox.
Patna . . .	"	Prospects of wheat and barley poor; tobacco is being harvested yield fair; ploughing operations are progressing; price of common rice 16 seers per rupee; health fair, some cases of fever and cattle-pox are reported.
Durbhanga . . .	"	Rabi crops are being harvested, but considerable damage has been done by insects; prospects of poppy are not quite so good as they were last week; public health good.
Mauvaribagh . . .	"	Harvesting of tobacco and mustard and extraction of opium are in progress; prices stationary at Durbhanga but falling in Madhubani; general health good.
		Weather seasonable; rabi crops are doing well; in some places they are being cut; lands are being prepared for future crops; collection of opium in progress; price of common rice ranges from 13 to 16 seers per rupee; smallpox continues to be reported from the interior, otherwise health generally good.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bengal—contd. Cuttack . . .	1.07	Weather fair; cloudy at times and getting warm; reaping of <i>sarad</i> nearly completed; <i>dalua</i> is growing well; ploughing has commenced for the ensuing paddy crop; price of rice almost stationary; cases of cholera are reported, otherwise public health good.
Midnapore . . .	0.19	Weather cool; lands are being prepared for cultivation; public health improved.
Khulna . . .	0.71	Weather cold and cloudy; <i>amra</i> paddy stored; winter crops are progressing; lands are being prepared for <i>aus</i> and <i>boro</i> paddy; prices of food-grains stationary; public health good.
Dinapore . . .	N.U.	Ploughing operations have commenced; prices falling; <i>rabi</i> harvest fair; health good.
Pabna (Serajgunge)	"	Fine weather with passing clouds; prospects of crops fair; rice is selling at 14 seers per rupee; public health good.
Gya . . .	"	Weather fair; bright clear days with westerly winds; outturn of <i>rabi</i> crops is estimated to be fair; gathering of poppy is in progress; prices of food-grains stationary; smallpox shows no sign of decreasing; a few cases of cholera are reported; 525 persons are on road works and 36 persons in the relief register.
Chumparun . . .	"	Prospects of <i>rabi</i> and poppy crops continue favourable; prices stationary; a few cases of smallpox are reported; public health fair.
Shahabad . . .	"	Weather favourable to poppy; blight has not increased further; prospects improved.
Mozafferpore . . .	"	Poppy crop in good condition; collection of opium is in progress; public health good.
Saran . . .	"	Weather favourable; collection of opium is in progress, but juice from the capsules not plentiful.
Moughyr . . .	"	The cloudy weather during the past week has not been favourable to the collection of juice from poppy, and the number of incisions is few as compared with those of the last season; caterpillars are said to have made their appearance in Ammerpur <i>Kothi</i> ; prices of food-grains steady.
<i>General Remarks.</i> —More or less rain fell in some of the districts of the Province. It has generally benefited standing crops, and facilitated the ploughing of lands for the early crops. Harvesting of <i>rabi</i> crops is going on. The late rain has impeded the threshing of paddy which has commenced in several districts; prices of food-grains on the whole stationary; cholera and smallpox are still reported, otherwise general health good.		
H.-W Provinces and Oudh—(Feb. 26th)		
Banaras (Feb. 24th)	No rain during the week.	The nights continue cold, though the days are warmer; sugarcane planting has commenced; barley and peas cut, outturn an average crop; opium collection is going on; an average crop expected; bazaars well supplied; prices fluctuating; no sickness of men or cattle.
Gorakhpur (" 23rd)	No rain	Fine weather and crops ripening well; poppy yield plentiful; prices rising slightly.
Fyzabad (" 24th)	"	Weather clear; prospect of <i>rabi</i> and opium crops good; supplies abundant; general health good.
Lucknow (" 23rd)	"	Weather clear and getting hot; considerable injury done to wheat and <i>sareen</i> crops by blight, but prospects of other crops are good; sugarcane and melons sown; opium extracting in progress; markets well stocked; prices easy; condition both of men and cattle good.
Rai Barelli (" ")	"	Weather clear and cold; crops in good condition; opium doing well, prices continue steady; general health good.
Partabgarh (" 24th)	"	Weather clear and cold with westerly wind; <i>sareen</i> and <i>kharbuja</i> sowings commenced; peas and <i>sareen</i> crops being cut; opium extracting operations in general progress; but yield of drug seems below the average at present; prices almost stationary; general health good.
Allahabad (" ")	"	Prospects of harvest excellent; prices almost stationary; health good.
Cawnpore (" 23rd)	"	Weather clear; some injury to crops from blight and insects; poppy healthy and partially in flower, and opium collections have begun in some places; prices steady; smallpox in one pargana.
Banda (" 25th)	"	Weather clear; crops flourishing where not damaged by hail and smut; no distress.
Ballia (" 23rd)	"	Weather clear; some damage is reported to have been caused to wheat and barley by blight in the Raava tahsil; on the whole prospects continue favourable; markets well supplied; health good.
Parahabab (" 24th)	"	As before reported the crops have suffered from germa or mildew in parts of the district; wind northwest; prices steady; general health good on the whole.
Sitapur (" ")	"	Weather seasonable; prospects good; yield of opium reported fairly plentiful; health good.
Bareilly (" 23rd)	"	Every prospect of a good harvest; weather getting hot; west winds; no sickness.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
N. W. P. & Oudh—contd. Kumaon . (Feb. 23rd)	No rain	Weather warmer ; crops doing very well ; prices unchanged ; few cases of smallpox reported ; fever and cattle-disease continue.
Agra . (" 24th)	"	Ahar and gram slightly damaged by frost ; irrigation going on ; prices steady ; health good.
Jhansi . (" ")	"	Blight is spreading in wheat crops on account of cloudy weather ; poppy thriving ; prices stationary ; health good.
Moorat . (" 23rd)	"	Weather cloudy on 19th instant, clear again ; barley, peas, and oats flourishing, but wheat injured by rust ; prices steady ; health good.
<i>General Remarks.</i> —No rain during the week ; weather generally seasonable, in some places cloudy and warm ; crops damaged by blight, and insects in some districts, otherwise prospects good ; prices steady on the whole, and markets well supplied ; general health good ; a few cases of smallpox reported in Cawnpore and Kumaon ; cattle-disease continues in Kumaon.		
Punjab—(Feb. 25th) Delhi (Feb. 24th) Hissar (" ") Umballa (" ")	No rain	Rabi prospects and health good ; prices falling. Rabi crops flourishing ; health good ; prices rising. Rabi crops flourishing ; health and prospects good ; prices stationary.
Jullundur (" ") Amritsar (" ") Sialket (" ") Ferozepore (" ") Lahore (" ")	"	Health and prospects of coming crops good ; prices stationary. Health and state of crops good ; prices almost stationary. Health and harvest prospects good ; prices stationary. Health and state of crops good ; prices almost stationary. Health good ; state of crops fair ; prices of wheat falling, of other food grains stationary.
Rawalpindi (" ") Shahpur (" ") Mooltan (" ") Dera Ismail Khan (" ") Peshawar (" ")	Slight rain No rain " " " " 30	Health and rabi prospects good ; prices almost stationary. Health good ; rabi crops fair ; prices stationary. Health and crop prospects good ; prices almost stationary. Health and prospects good. Health and rabi prospects good ; prices falling.
<i>General Remarks.</i> —Health and crop prospects good ; prices rising in Hissar, falling in Delhi and Peshawar, and stationary in other districts of the province.		
Central Provinces—(Feb. 25th) Nagpur . . . Jubbulpore . . .	20 Nil	Nights cool, days warm ; prospects good ; reaping of rabi continues ; smallpox and cattle-disease prevalent ; prices stationary. Weather clear and cold ; rabi in good condition ; prospects favourable ; gram, masur, and linseed being reaped in places ; health good ; wheat 28 and rice 17 seers per rupee.
Bengor (Feb. 24th) Seoni . . . Hoshangabad . . . Khandwa . . . Raipur . . . Sambalpur (Feb. 21st)	" " " " "	Wheat and linseed attacked by mildew ; health good ; prices easy. Weather clear and cool ; wheat ripening ; smallpox and cattle-disease continue ; prices steady. Weather seasonable ; prospects of crops fair ; gram and linseed being harvested ; fever prevalent ; prices steady. Mornings and nights cool, days warm ; rabi being reaped ; 3 cases of cholera, 1 death ; prices stationary. Weather occasionally cloudy ; rabi reaping commenced ; cattle-disease in places ; prices falling. Weather cloudy and rainy ; sugarcane-pressing nearly over ; cholera cases reported from parts ; prices stationary.
<i>General Remarks.</i> —Weather clear and cool ; prospects generally favourable ; rabi crops being harvested ; smallpox in places ; cholera reported from Niwar and Sambalpur ; prices steady in Nagpur.		
British Burma—(Feb. 25th) Akyab (Feb. 21st) Bassein (" ") Rangoon (" ") Amberst (" ") (Moulmein). Tavoy (" ") Pegu (" ") Henzada (" ") Prome (" ") Toungoo (" ")	Nil " " " " " " " " " " " " " " " " " " "	Cholera prevalent in Naf township, otherwise public health good ; cattle healthy. Public health good ; cattle-disease declining everywhere except in Lanvettha township, where it is slightly increasing ; total rainfall '69 inches. One death from cholera, otherwise public health good ; total rainfall '17 inches. Public health and health of cattle good ; total rainfall '69 inches. Public health good ; total rainfall 3'32 inches. Public health and health of cattle good ; total rainfall '30 inches. Ten deaths from smallpox in Henzada town, and 8 deaths from cholera, which is also prevalent in Yalun township ; quality of paddy good. Cholera continues in Prome town and in parts of district, otherwise public health good ; cattle healthy. Public health good ; total rainfall '17 inches.
<i>General Remarks.</i> —Cholera more or less prevalent in parts of Akyab, Prome, Thongwa, and Henzada districts, but not severe ; smallpox prevalent in towns of Henzada and Thayetmayo and in three townships of Mergui district ; slight cattle-disease in Hanthwaddy and Bassein, otherwise public health and health of cattle good.		

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Assam—(Feb. 25th)		
Gauhati . . .	'16 during the week ending 24th instant.	Mornings and nights cool; mustard being gathered; ploughing operations for <i>aus</i> in progress; but rain wanted to facilitate them; public health fair.
Sylhet . . .	'14	State and prospects of crops as last week; public health generally good.
Cachar . . .	'22	Weather getting warm; reaping of mustard crops progressing; common rice 18 seers per rupee; health good.
Dibrugarh . . .	'28	Weather cloudy; ploughing for <i>ahu dhan</i> going on; sugarcane being crushed; public health good.
Mysore and Coorg— (Feb. 25th)		
Bangalore . . .	<i>Nil</i>	Increasingly unfavourable reports received from the districts, of crops withering for want of rain; cattle generally falling off in condition; water-supply diminishing; public health fair; prices show little change.
Mercara . . .	Heavy shower of rain in south of Coorg on the morning of 21st instant.	Threshing of rice completed; no standing crops; coffee market continues dull; rain will prove favourable for coffee if followed by one or two more showers soon; smallpox prevalent.
Berar & Hyderabad— (Feb. 25th)		
Aurangabad . . .	<i>Nil</i>	Weather clear; cotton-picking almost completed; <i>rabi</i> crops in good condition; wheat 22 and <i>jowar</i> 26 seers per rupee.
Akola . . .	"	Threshing of <i>kharif</i> completed; harvesting of <i>rabi</i> commenced.
Hyderabad . . .	"	Standing crops prospering; weeding of <i>rabi</i> crops continues; general health fair; prices—wheat 15, coarse rice 15, white <i>jwar</i> 19½, yellow <i>juar</i> 24, and <i>tur</i> 21½ seers per hali siccra rupee.
Central India States— (Feb. 25th)		
Indore . . .	<i>Nil</i>	Weather somewhat warmer; health and agricultural prospects good.
Morar (Gwalior) . . .	"	Health and prospects good.
Satna . . .	"	Weather clear and seasonable; health and prospects good.
Neemuch . . .	"	Weather getting warmer; prices of food grains falling; collecting of opium commenced; health good.
Goona . . .	"	Weather cold; health and prospects good.
Agar . . .	"	Health and prospects good.
Sehore . . .	"	Health and weather good; opium and other crops also good.
Nawrang . . .	"	Weather clear; prospects of <i>rabi</i> favourable; prices steady; health good.
Manpur (Bhopawar)	"	<i>Rabi</i> and opium crops good; caterpillars have injured poppy plants, and linseed and grain crops in some villages; health good.
Rajputana— (Feb. 25th)		
Abu . . . (Feb. 25th)	<i>Nil</i>	Weather mild and seasonable.
Sirohi . . . (" 22nd)	"	Weather fine and cool; health and prospects good.
Marwar . . . (" 20th)	"	Weather mild; health and prospects good; prices stationary; about four months' water in city tanks.
Harotri . . . (" 28th)	"	Weather warm; slight damage to opium and crops by cloudy weather; health good.
Jhalaraw . . . (" 20th)	"	Weather cold; dry north wind blowing, just changed to the west; health good.
Ajmer . . . (" 24th)	"	Health and prospects good.
Jaipore . . . (" ")	"	Weather seasonable; crop prospects favourable; prices stationary; health good.
Ulwar . . . (" ")	"	High winds injuring wheat crop; health good.

T. W. HOLDERNESS,
Offy. Secy. to the Govt. of India.

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SUPPLEMENT TO The Gazette of India.

Nº 10.

CALCUTTA, SATURDAY, MARCH 7, 1885.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees if sent by Post.

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
HOME DEPARTMENT.
PUBLIC.

RESULTS OF THE EXAMINATION FOR GOVERNMENT OF INDIA SECRETARIAT CLERKSHIPS.

No. 8 dated Calcutta, the 5th March 1885.

The following list shows the names of the candidates selected, and the marks obtained by them in each subject, at the recent examination for clerkships in the Lower Division of the Secretariat Offices of the Government of India and the Departments directly attached thereto :—

LOWER DIVISION.

SECRETARIAT CLERKSHIPS—GOVERNMENT OF INDIA.

Number.	NAME. In order of merit.	Age.	500 MARKS.	500 MARKS.	500 MARKS.	500 MARKS.	Total.	Office in which the candidate prefers to serve.
			Arithmetic and Elementary Mathematics.	History (English and Indian) and Geography.	English Composition.	Docketing and Drafting.		
1	Mr. A. J. Hypher ...	23 0	263	441	260	295	1,469	In any of the Secretariat Offices.
2	Mr. Alfred H. Peters ...	20 0	365	430	350	295	1,440	Military Department.
3	Ankhyo Kumar Mittra ...	24 0	420	465	290	225	1,380	Military Department.
4	Abines Chundra Kuar ...	21 0	341	395	300	298	1,334	Not stated.

354 SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 7, 1885.

Number.	Names. In order of merit.	Age.	500 MARKS.		500 MARKS.		500 MARKS.		500 MARKS.		Total.	Offices in which the candidate prefers to serve.
			Arithmetic and Ele- mentary Mathemat- ics.	1	History (English and Indian) and Geography.	2	English Composi- tion.	3	Docketing and Draft- ing.	4		
5	Basanta Kumar Mitra ...	Yrs. M. 22 9	434	408	300	165	1,807	In any of the Secretariat Offices.				
6	Pasupati Chatterjee ...	24 0	328	398	320	220	1,266	In any of the Secretariat Offices.				
7	Mr. C. George ...	21 8	288	329	260	371	1,238	Not stated.				
8	Mr. L. G. Fink ...	19 8	395	296	300	203	1,194	Surveyor General.				
9	Gouri Kant Ray ...	Under 24	258	361	260	297	1,166	Not stated.				
10	Darbari Mall ...	20 0	407	356	200	200	1,163	Ditto.				
11	Shib Chunder Datta ...	Under 40	389	196	260	247	1,082	Military Department.				
12	Chuni Lal Ray ...	24 0	410	238	260	167	1,060	Commissioner General.				
13	Raghoo Ram ...	21 0	327	425	150	175	1,077	Not stated.				
14	Rajendra Nath Mukerjee ...	23 0	333	360	250	132	1,075	In any of the Secretariat Offices.				
15	Mohendra Nath Ghosh ...	22 0	367	353	180	170	1,070	In any of the Secretariat Offices.				
16	Lala Balak Nath ...	23 0	370	228	260	212	1,069	Not stated.				
17	Ram Chundra Mitra ...	23 0	408	371	130	158	1,067	In any of the Secretariat Offices.				
18	Benode Behari Sen ...	20 0	340	398	150	177	1,065	Not stated.				
19	Lal Mohun Mukerjee ...	23 0	393	287	250	125	1,055	Home Department.				
20	Aukhey Kumar Sen ...	Under 24	394	208	200	160	1,042	Not stated.				
21	Dhriti Ram ...	24 0	377	300	260	111	1,038	In any of the Secretariat Offices.				
22	Maraful Hakk ...	23 0	278	287	260	168	1,038	Not stated.				
23	Mohabir Persad ...	19 0	370	240	240	162	1,032	In any of the Secretariat Offices.				
24	Krishna Lal De ...	23 0	325	263	200	223	1,011	In any of the Secretariat Offices.				
25	Poorna Chundra Nag ...	31 0	393	166	260	175	994	Accountant General, Public Works Department.				
26	Hait Ram Sharma ...	20 0	288	296	230	160	968	In any of the Secretariat Offices.				
27	Mr. A. R. Mee ...	21 0	388	319	250	88	945	Not stated.				
28	Sital Persad ...	20 0	442	167	150	142	921	Not stated.				
29	Mr. A. T. S. Weer ...	23 0	204	245	180	232	861	Not stated.				
30	" G. P. Taylor ...	19 0	319	305	180	...	804	In any of the Secretariat Offices.				

D. FITZPATRICK,
Offg. Secretary to the Govt. of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLII of 1884-85.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Date return received	Railways.	Total length open,	RECEIPTS FOR WEEK ENDING 2D FEBRUARY 1885.		RECEIPTS FOR WEEK ENDING 31st JANUARY 1885.		TOTAL RECEIPTS FROM 1st APRIL 1884 TO 2nd FEBRUARY 1885.			TOTAL RECEIPTS FROM 1st APRIL 1884 TO 31st JANUARY 1885.			Total increase in 1884-85.	Total decrease in 1884-85.
			Total.	Per mile open.	Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.	Total.	Per mile open per week.		
<i>Guaranteed.</i>														
Feb. 1885	Oudh and Rohilkhand	547	1,18,025	216	594	1,04,148	175	48,18,022	200	41,98,787	169	...	...	6,14,853
ditto	Sindh, Punjab, and Delhi	754	2,07,423	275	706	2,12,396	301	92,95,280	285	89,75,711	263	...	...	3,19,660
ditto	Madras	861	1,09,907	197	861	1,50,848	175	56,83,191	150	59,26,339	156	2,43,148	...	...
ditto	South Indian	655	74,471	114	654	72,250	110	33,51,078	116	34,65,260	120	1,41,151	...	...
ditto	Great Indian Peninsula	1,458	6,96,313	478	1,504	8,01,560	533	2,76,60,750	431	2,77,81,170	420	1,30,420	...	...
ditto	Bombay, Baroda, and Central India	481	2,61,823	525	461	2,59,819	564	96,25,184	475	96,18,076	474	...	...	7,068
	TOTAL.	4,736	15,08,051	318	4,780	16,01,006	385	8,04,29,055	291	5,99,65,852	286	...	...	4,63,703
<i>State.</i>														
Feb. 1885	East Indian	1,509	10,51,801	696	1,508	9,20,171	610	4,23,40,639	638	3,47,87,612	524	...	...	75,53,097
ditto	Eastern Bengal	233	89,808	355	233	91,238	392	43,31,135	467	45,59,226	480	2,28,091	...	...
ditto	Nathputi	27	1,555	57	27	1,352	50	68,495	56	63,261	53	...	...	3,234
ditto	Northern Bengal	239	87,718	158	249	46,400	196	18,25,435	176	18,54,987	170	29,452	...	...
ditto	Kumna-Dharia	32	3,848	120	87	3,147	85	1,09,006	77	1,22,102	79	13,396	...	...
ditto	Tirhoot	193	22,709	118	226	31,982	112	7,73,110	91	10,36,456	104	2,03,316	...	...
ditto	Patna-Oya	57	8,809	154	57	9,598	107	3,80,687	152	4,38,185	176	57,781	...	...
Jan. 1885	Cawnpore-Achhnera	138	14,332	104	249	17,996	72	4,79,359	81	7,69,176	72	2,88,817	...	...
Feb. 1885	Dildarnagar-Ghazipur	12	1,204	100	12	746	66	39,577	75	40,253	76	676	...	...
ditto	Rajputana-Malwa	1,117	8,19,543	286	1,120	8,28,090	293	1,08,80,140	231	1,08,08,122	209	...	...	6,72,018
ditto	Rewari-Ferozepur	140	12,102	87	291	20,750	71	3,24,710	83	6,97,331	86	3,72,621	...	...
ditto	Wardha Coal	45	11,244	250	45	25,164	559	6,13,397	810	5,48,381	277	...	...	63,016
ditto	Nagpur & Chhattisgarh	149	36,440	245	149	36,180	263	10,11,237	153	10,49,099	160	27,862	...	...
ditto	British Burma	161	55,177	330	254	41,458	163	11,85,079	189	16,04,066	163	4,13,385	...	...
ditto	Sindia	75	8,069	107	75	7,758	103	8,89,924	88	8,18,117	95	23,593	...	...
ditto	Punjab Northern	447	64,833	145	447	61,904	138	26,91,032	187	26,82,680	136	4,92,486	...	8,843
ditto	Indus Valley	660	1,07,871	103	660	1,60,900	244	50,47,452	205	64,39,938	222	...	...	...
ditto	Anritsar-Patankot	61	2,682	63	66	4,626	70	(g) 10,684	52	1,86,766	68	1,75,182	...	...
Jan. 1885	Bareilly-Pilibhit	...	...	...	...	(a)	...	...	...	(b) 8,272	15	8,272	...	...
Feb. 1885	Dacca and Mymensing	...	...	...	10	1,168	117	...	...	(d) 4,951	124	4,951	...	...
Jan. 1885	Kohlamukh	...	...	...	19	294	15	...	...	(e) 2,336	26	2,336	...	...
	TOTAL.	3,776	7,95,993	211	4,226	8,93,091	211	3,00,67,689	190	3,27,32,195	181	17,64,506	...	...
AND TOTAL (GUARANTEED AND STATE)		10,021	83,55,845	325	10,515	84,14,866	325	18,37,97,986	306	12,74,85,159	279	...	83,52,224	...
GROSS ESTIMATED EXPENSE		...	...	...	...	...	...	6,61,26,057	151	6,70,04,063	147	...	...	...
NET RECEIPTS		...	...	...	...	...	...	6,76,11,326	155	6,04,80,897	132	...	71,30,429	...
<i>Assisted Companies.</i>														
Feb. 1885	Bengal Central	63	3,230	62	126	9,719	77	1,01,034	60	3,94,656	72	2,93,621	...	...
Jan. 1885	Ronikhand & Kumaon	...	...	...	...	(a)	...	...	...	(c) 26,277	38	26,277	...	...
Feb. 1885	Assam	40	1,244	31	70	5,068	72	51,597	40	1,89,023	63	1,37,426	...	...
ditto	Southern Mahratta	...	...	...	214	11,822	54	...	...	2,37,227	44	2,37,227	...	...
ditto	Bengal & North-Western	...	...	...	303	14,390	47	...	...	95,164	26	95,164	...	...
ditto	Turakessur	...	...	...	22	6,012	273	...	...	(d) 21,286	243	21,286	...	...
	TOTAL.	92	4,474	40	735	46,908	64	1,52,631	56	9,63,631	52	8,11,000	...	...
<i>Native States.</i>														
Feb. 1885	Bhavnagar Gondal	198	17,894	90	198	21,830	110	7,51,421	86	9,30,519	110	1,79,068	...	...
ditto	Jodhpore	19	1,960	72	44	2,490	57	34,061	41	58,049	94	23,988	...	...
ditto	Nizam's	121	28,560	236	121	31,781	186	7,26,651	136	7,95,260	149	68,600	...	...
ditto	Mysore	87	6,002	77	140	7,284	52	3,62,728	99	3,14,986	68	53,258	...	...
ditto	Rajpura-Patiala	...	...	...	16	706	44	...	...	(f) 18,648	41	8,519	...	...
	TOTAL.	420	53,966	128	514	53,561	104	17,74,861	96	31,07,356	99	8,32,495	...	...

N.B.—As regards the figures in column "Total Receipts from 1st April 1884 to date," audited figures have been availed of as far as possible.
(a) Return not received.
(b) Total receipts from 12th October 1884 to 24th January 1885.
(c) Total receipts from 2nd November 1884 to 9th January 1885.

(d) Total receipts from 1st to 31st January 1885.
(e) Total receipts from 14th December 1884 to 31st January 1885.
(f) Total receipts from 1st November 1884 to 31st January 1885.
(g) Total receipts from 1st January to 2nd February 1885.

FRED. FIREBRACE, Major, R.E.,
Under-Secretary.

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FORT WILLIAM,
3rd March 1885.

No. XLIII OF 1884-85.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest Return received.	Railways.	Total Receipts open for the week ending 7th February 1884.	Receipts for WEEK ENDING 7TH FEBRUARY 1884.		Receipts for WEEK ENDING 7TH FEBRUARY 1885.		TOTAL RECEIPTS FROM 1st APRIL 1884 TO 7th FEBRUARY 1884.		TOTAL RECEIPTS FROM 1st APRIL 1884 TO 7th FEBRUARY 1885.		Total Increase in 1884-85. By per cent.
			Total.	Per mile open.	Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.	
			R	R	R	R	R	R	R	R	
Guaranteed.											
14th Feb. 1885	Oudh and Rohilkhand	547	1,17,184	214	594	1,03,371	174	49,30,756	200	43,03,123	169
14th ditto	Sind, Punjab, and Delhi	754	1,87,240	248	706	2,41,886	343	94,82,520	284	92,17,597	284
14th ditto	Madras	861	1,47,985	172	861	1,81,620	153	58,31,176	151	60,76,934	157
14th ditto	South Indian	655	78,555	120	654	89,658	137	34,29,933	116	35,42,255	121
14th ditto	Great Indian Peninsula	1,458	7,27,328	409	1,504	7,84,202	521	2,83,88,078	433	2,85,72,264	422
14th ditto	Bombay, Baroda, and Central India	461	2,42,073	525	451	2,49,593	541	98,67,907	476	98,68,871	476
	TOTAL	4,736	15,00,613	917	4,780	16,00,329	335	6,19,29,669	291	6,16,00,043	287
State.											
21st Feb. 1885	East Indian	1,509	9,78,782	649	1,509	9,16,833	606	4,38,19,431	636	3,57,04,444	526
14th ditto	Eastern Bengal	232	97,573	419	233	95,021	408	44,28,708	466	45,54,247	479
14th ditto	Nelhati	27	1,696	62	27	1,465	54	68,192	56	64,764	53
14th ditto	Northern Bengal	239	40,728	170	249	35,280	142	18,66,163	175	18,90,167	169
14th ditto	Kaunia-Dharka	32	6,975	187	37	8,569	96	1,14,981	80	1,25,971	80
14th ditto	Tirhoot	193	24,970	129	226	27,887	123	7,98,109	92	10,62,958	106
21st Feb. 1885	Patna-Gya.	57	8,164	143	57	11,701	205	3,88,451	152	4,50,169	176
31st Jan. 1885	Cawnpore-Achhnera	.	.	.	.	(e)	(e)	(e) 47,79,359	81	(e) 7,68,178	72
21st Feb. 1885	Dildarnagar-Ghazipur	13	1,079	90	12	696	58	40,656	75	40,949	76
14th ditto	Rajputana-Malwa	1,117	8,06,996	275	1,120	8,12,420	279	1,11,87,186	223	1,06,94,786	211
14th ditto	Itewari-Ferozepur	140	13,948	100	201	20,050	69	3,38,668	85	7,11,664	84
14th ditto	Wardha Coal	45	18,039	401	45	18,418	439	6,82,261	312	6,16,812	280
14th ditto	Nagpur and Chhattisgarh	149	35,930	241	149	37,568	252	10,46,067	156	10,57,074	162
14th ditto	British Burma	161	56,337	350	254	45,506	179	12,51,416	173	16,64,570	153
21st ditto	Sindia	75	8,359	111	75	8,571	125	2,97,583	58	3,22,498	96
14th ditto	Punjab Northern	447	58,333	119	447	55,501	124	27,41,365	196	27,38,035	136
14th ditto	Indus Valley	660	1,06,622	162	640	1,62,600	246	60,54,432	204	66,16,415	233
14th ditto	Anritsar-Patshkot	61	2,659	52	66	4,402	267	(d) 13,243	52	1,90,168	69
24th Jan. 1885	Bareilly-Pilibhit	.	.	.	.	(e)	.	(e) 8,272	15	8,272	.
14th Feb. 1885	Dacca and Mymensingh	.	.	.	10	1,408	141	.	.	(f) 16,359	127
31st Jan. 1885	Kohilkumukh	.	.	.	.	(e)	.	(g) 2,336	26	2,336	.
	TOTAL	3,638	7,82,398	215	3,958	8,43,083	213	3,17,50,800	198	3,35,69,084	195
GRAND TOTAL (GUARANTEED AND STATE)		9,883	32,61,795	830	10,247	33,60,224	328	13,69,99,290	811	13,06,78,571	238
GROSS ESTIMATED EXPENSE		.	.	.	.	.	.	6,76,59,153	153	6,85,29,043	151
NET RECEIPTS		.	.	.	.	.	.	6,98,40,137	158	6,23,44,523	137
Associated Companies.											
14th Feb. 1885	Bengal Central	52	8,146	61	126	10,821	63	1,04,180	61	6,04,976	72
24th Jan. 1885	Rohilkhand and Kumaon	.	.	.	.	.	.	.	.	(e) 26,277	23
7th Feb. 1885	Assam.	40	1,811	46	70	4,707	67	53,403	40	1,23,730	63
14th ditto	Southern Maharashtra	.	.	.	214	10,204	48	.	.	2,47,431	45
14th ditto	Bengal and North-Western	.	.	.	203	20,373	67	.	.	1,15,537	29
21st ditto	Taraknagar	.	.	.	22	5,107	232	.	.	(f) 26,392	240
	TOTAL	92	4,967	64	735	50,712	60	1,57,588	56	10,14,343	53
Native States.											
14th Feb. 1885	Bhavnagar-Gondal	193	18,739	97	193	18,763	97	7,52,766	87	9,48,833	109
14th ditto	Jodhpur	19	1,299	68	44	2,770	63	35,360	41	60,819	35
7th ditto	Nizam's	181	27,020	235	121	21,890	181	7,52,671	128	8,32,563	153
7th ditto	Mysore	87	5,217	60	140	7,059	50	2,67,946	65	8,22,045	63
14th ditto	Jaipura-Patiala	.	.	.	16	691	53	.	.	(g) 8,180	41
	TOTAL	420	52,275	125	514	51,183	100	18,00,742	96	21,78,630	100

N.B.—As regards the figures in column "Total receipts from 1st April 1884 to date," audited figures have been availed of as far as possible.
(e) Return not received.
(f) Total receipts from 1st April 1883 to 2nd February 1884.
(g) Ditto ditto 1st April 1884 to 21st January 1885.
(h) Ditto ditto 1st January to 9th February 1885.

(i) Total receipts from 12th October 1884 to 28th January 1885.
(j) Ditto 1st January to 7th February 1885.
(k) Ditto 16th December 1884 to 31st January 1885.
(l) Ditto 2nd November 1884 to 21st January 1885.
(m) Ditto 1st 1885 to 7th February 1885.

FORT WILLIAM,

6th March 1885.

FRED. FIREBRACE, Major, R.E.
Under-Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR
THE WEEK ENDING THE 4th MARCH 1885.

GENERAL REMARKS.—Slight rain has fallen in most districts of Bengal and Assam. In the North-Western Provinces local showers have occurred, and there has been some rain in parts of the Madras Presidency and the Central Provinces, and in the Jullundur District of the Punjab.

There is no change to record in agricultural operations in Madras, and in Mysore the state of the crops continues generally unfavourable. In Coorg the rice crop is being threshed. In the Bombay Presidency, the Central Provinces and the Berars the *rabi* crops are being reaped and prospects are good.

In the Central India and Rajputana States and Hyderabad the standing crops promise well and prospects are favourable.

The prospects of the *rabi* crops in the Punjab and in the North-Western Provinces and Oudh are generally excellent.

In Bengal the *rabi* crops are being reaped, and a good outturn is expected. Ploughing for next season's rice crop and pressing of sugarcane are in progress. In Assam prospects are favourable and ploughing continues.

Cholera is abating in the Madras Presidency; smallpox is prevalent in Burmah and is reported from most other provinces; in other respects the public health is fair.

Prices are generally steady.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Madras—(Mar. 4th)		
Bellary . . .	Nil	Standing crops, dry crops generally and wet crops in parts, withering from want of rain; harvest paddy and dry grains, yield below average; smallpox exists; 12 deaths from cholera.
Kurnool . . .	"	Standing crops good except in one division and in parts of 3 talukas where they are withering from want of rain; harvest cholera, outturn below average; smallpox and cattle-disease exist.
Ganjam . . .	Average '03	Smallpox, fever, and cholera prevalent.
Kistna . . .	" '03	Standing crops good; fever and smallpox exist; 10 deaths from cholera.
Chingleput (Madras)	Nil	Standing crops in parts of 3 talukas affected by insects; harvest paddy, outturn below half the average; smallpox and cattle-disease exist; 7 deaths from cholera.
Coimbatore . . .	"	Standing crops, wet good except in parts of 2 talukas where there has not been the requisite rain, dry crops failing except in 4 talukas; harvest wet and dry grains, outturn wet about average, dry generally below average; fever exists; 46 deaths from cholera.
Tanjore . . .	"	Standing crops generally good; harvest wet and dry crops, outturn below average; 181 deaths from cholera.
Madura . . .	"	Outturn of crops unsatisfactory; fever prevalent; 36 deaths from cholera.
Malabar . . .	"	Third rice crop cultivation progressing; fever exists; smallpox and cattle-diseases slight; 32 deaths from cholera.
Travancore . . .	"	Smallpox and fever exist; cholera prevalent; 14 deaths at Trevandrum. <i>General Remarks.</i> —General prospects fair, except in parts of Bellary and Anantapur.
Bombay—(Mar. 4th)		
Karachi . . .	"	River at Kotri on 2nd, 6 feet 1 inch against 3 feet 6 inches on same date last year; fever in 7 talukas; cattle-disease in 8 talukas, loss of 64 cows and buffaloes; cholera cases, in Sakro 23 cases, 10 deaths, 17 remaining; in Ghorabari 17 cases, 14 deaths, 3 remaining, and in Shabandar 5 cases, 6 deaths; one fresh case of smallpox in Karachi, 11 remaining; disease in 34 villages in the districts, 123 fresh cases, 29 deaths, 101 remaining; prices—wheat, red rice, and bajri, in Karachi 26, 28, and 36, in Tatta 32, 40, and 40, in Kotri 32, 34, and nil, and in Sajawal 26, 44, and 44 lbs. per rupee respectively. Rabi good; oilseed harvest commenced in Badin, Bago, Jando, Mirpur and Jando Alahyar; cotton-picking continues in Shahdadpur and Hala; wheat attacked by mildew and pens by blight in Sakrand; oilseed and pea crop injured by frost in Nausharo and Moro; river at Kotri on 26th February 6 feet 7 inches against 4 feet on same date last year; measles in 1, smallpox in 4, cattle disease in 5, and fever in 4 talukas; prices of grain steady.
Hyderabad . . .	"	Reaping of <i>rabi</i> crops continues; wheat 32 and bajri 34 lbs. per rupee.
Ahmedabad . . .	"	Public health good; crops in good condition; prices—bajri 34 and rice 24 lbs per rupee.
Baroda . . .	"	<i>Rabi</i> harvest and cotton-picking continue; fever in Bardoli and Pardi, cholera in Jalalpur; jowari 38 and nagli 44 lbs. per rupee.
Surat . . .	"	

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bombay—contd. Nasik . . .	Nil	Rabi crops good; reaping of rabi crops in progress in parts of Dindori, Chandor, Nandgaon, and Peint; public health generally good; cholera in parts of Nasik, Dindori, and Malegaon talukas; wheat 37, bajri 36, and rice 24 lbs. per rupee.
Colaba (Bombay) . . .	"	Average abnormal temperature 2° cool; vapour in air defective on 28th and 2nd; wind normal.
Poona . . .	"	Reaping of rabi crops progressing; smallpox in 4 talukas; 15 cholera cases in Junnar taluka, 7 fatal; bajri 33 and jowari 42; in Poona bajri 39 and jowari 36 lbs. per rupee.
Ahmednagar . . .	"	Reaping of rabi generally continues; public health good; jowari 42 to 60 and bajri 36 to 48 lbs. per rupee.
Sholapore . . .	"	Reaping of rabi crops continues throughout the district; jowari 48 lbs. 6 tolas and bajri 39 lbs. 19 tolas per rupee.
Dharwar . . .	"	Harvesting of wheat and gram completed; cotton-picking commenced; scarcity of fodder in Navalgund, Mundargi, and Karaj; that of drinking water in Nargund, Bankapur, Hangal, Karaj, and Ked; slight fever in Ranebennur and Kod talukas; rice 23 to 34 and jowari 37 to 68 lbs. per rupee.
Kanara . . .	"	Common rice in Karwar 14; district average 14½ seers per rupee; sugarcane harvest continues; rice plants healthy; smallpox in 4 talukas; cattle-disease in Supa; fever subsiding; weather cold.
Rajkot . . .	"	General health good; bajri 33 and jowari 43 lbs. per rupee.
<i>General Remarks.</i> —Rabi harvest continues in parts of 11 districts; standing crops injured by mildew, blight, and frost in parts of Hyderabad, and by rust and blight in parts of Shikarpur; scarcity of fodder and drinking water continues in parts of Belgaum and Dharwar; cholera and cattle-disease in parts of 7 districts; smallpox in parts of 9, and fever in parts of 13 districts.		
Bengal—(March 3rd)		
Chittagong . . .	08	Prospects of crops favourable; prices of food-grains stationary; cholera still reported.
Dacca . . .	19	Pulses and oil-seeds are being gathered; the recent rain has done much good to standing crops, prospects of which are good; smallpox prevails in some villages.
24-Pergunnahs . . .	Nil	Prospects of crops good; harvesting of rabi crops has nearly been finished, outturn satisfactory; ploughing continues; price of common rice stationary; health generally good.
Moorshedabad . . .	29	Weather seasonable; rabi crops are being harvested, outturn fair; in the Jungipore sub-division pulses and gram have been somewhat damaged by insects; land is being prepared in some places for til and early paddy; public health excellent.
Bardwan . . .	03	Rabi crops are being reaped with fair result; the recent rain has facilitated preparation of land for early paddy.
Rungpore . . .	03	Ploughing is going on, and in some places <i>aus</i> paddy is being sown; price of rice falling; public health in the town good.
Bhagalpore . . .	63	Mustard, linseed, and peas and castor-seed to a small extent have suffered from insects; wheat, however, is generally very good; sugarcane is being planted; prices almost stationary.
Purneah . . .	03	Prospects of later wheat and barley poor, and those of tobacco fair; the latter has been harvested; ploughing is going on; price of common rice stationary; public health fair.
Patna . . .	07	Harvesting of rabi crops is going on; collection of opium is progressing; a few cases of smallpox are reported from the Hesar sub-division, otherwise health generally good.
Darbhanga . . .	100	Wheat and barley are being harvested in places; opium is being extracted; sowing of indigo is progressing; prices of food-grains almost stationary; public health good.
Hazaribagh . . .	30	Weather seasonable; cutting of rabi crops is in progress; the rain will facilitate ploughing for next season's crops; collection of opium is in progress; public health generally good.
Cuttack . . .	Nil	Weather fair; ploughing is going on; <i>dalu</i> is growing well, and in ear in some places; price of rice almost stationary; cholera reported from almost every part of the district, otherwise public health good.
Midnapore . . .	"	Weather cool; agricultural operations are stopped; prices of food-grains stationary; cholera abating.
Khulna . . .	"	Weather getting warm; prospects of <i>boro</i> paddy good; lands are being ploughed and sown; prices of food-grains stationary; public health good.
Dinapore . . .	Slight rain	Rabi harvest fair; price of rice is 17 seers per rupee; general health good; cattle-disease reported from one thana.
Pabna (Serajgunge) . . .	Nil	Weather getting warmer daily; rain wanted; prospects of crops good; price of rice stationary; public health good.
Gya . . .	24	Weather fair; rabi crops are being gathered, the outturn will be fair; prices of food-grains steady; smallpox is still reported.
Chumparun . . .	06	Prospects of rabi and poppy crops continue favourable; prices of food-grains stationary; public health fair.
Shahabad Mozafferpore . . .		Weather favourable to poppy crop.
		Poppy crop is generally doing well, and the collection of opium is progressing.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bengal—contd.		
Surun	:	Weather favourable to poppy crop ; opium is being collected.
Monghyr	:	Collection of opium is nearly finished. <i>General Remarks.</i> —Some rain fell mostly in the districts of the Presidency, Dacca and Chittagong Divisions ; it has facilitated ploughing of land for next season's crops ; <i>rabi</i> crops are being harvested and promise a good outturn ; <i>dalua</i> crop in Orissa is doing well and is in ear in some places ; pressing of sugarcane is going on ; price of rice almost stationary ; cases of cholera and smallpox are reported from some places, otherwise public health good.
N.-W. Provinces and Oudh—(Mar. 5th)		
Besores (Mar. 3rd)	Slight thunderstorm and shower on 2nd instant.	Sugarcane planting commenced ; <i>rabi</i> being cut ; opium three-fourths collected ; prices fluctuating.
Gorakhpur (" 2nd)	Nil	Fine weather ; crops ripening well ; poppy yield plentiful ; prices steady.
Bijnor (" 3rd)	"	Weather cold and at times cloudy ; <i>rabi</i> prospects good ; prices steady ; public health and condition of cattle good.
Lucknow (" ")	"	Weather getting hot ; strong west wind ; wheat, barley and gram in ear, some damage done to these crops by blight ; peas being cut in places ; opium extracting in progress ; markets well supplied ; prices steady ; health of people good ; cattle-disease in tahsil Lucknow gradually disappearing.
Rai Barelli (" 2nd)	"	Weather seasonable ; prospects of <i>rabi</i> and opium crops good ; supplies abundant ; prices steady ; general health good.
Partabgarh (" 3rd)	"	Weather clear with occasional clouds ; peas, barley and <i>sarson</i> being cut ; prospects good ; opium extracting in progress ; prices almost stationary ; general health good.
Allahabad (" ")	"	Prospects of harvest excellent ; prices almost stationary ; health good.
Cawnpore (" ")	"	Weather warm ; crops ripening ; poppy in flower, and opium collections in hand ; a few cases of smallpox reported from one pergunnah ; cattle in good condition ; prices steady.
Banda (" ")	"	Weather clear ; wheat and gram in places being cut ; no distress.
Ballia (" 2nd)	"	Some damage is reported to have caused to wheat and barley by blight in the Kasra tahsil ; on the whole prospects continue favourable ; markets well stocked ; harvesting begun ; health good.
Parahabad (" 3rd)	Nil	Temperature has risen during the past week ; the wheat crop is reported to be suffering generally from mildew, except in two tahsils ; general health of the district fair.
Sitapur (" ")	"	Weather cloudy at end of the week with east wind ; barley and <i>aisi</i> being cut in tahsil Sitapur ; flow of juice from poppy capsules reported limited from high west wind.
Bareilly (" 2nd)	Slight rain last night	High wind ; no harm done by the rain of last night ; weather very hot for last two days, but much cooler to-day.
Kumason (" ")	Rain and a little snow to-day.	Weather again cold ; crops doing well ; prices unchanged ; fever decreasing ; cattle-disease abating.
Agra (" 3rd)	Nil	Some injury to crops by blight ; irrigation continues ; prices steady ; health good.
Jhansi (" ")	"	Prospects of <i>rabi</i> average ; poppy crops good ; health of people and cattle good.
Meerut (" 2nd)	"	Weather normal ; injury from rust not above two annas at the outside ; much of the wheat magnificent ; cane being sown ; prices steady ; health good.
General Remarks. —Showers have fallen in a few districts ; some injury to <i>rabi</i> from rust and insects, but crop prospects are favourable ; prices steady, and public health good.		
Punjab—(Mar. 4th)		
Delhi	Nil	<i>Rabi</i> prospects and health good ; prices stationary.
Hissar	"	<i>Rabi</i> crops flourishing ; health good ; prices stationary.
Umballa	No rain	<i>Rabi</i> crops flourishing ; health and prospects good ; prices stationary.
Jullundur	"	Health and prospects good ; prices stationary.
Amritsar	"	Health and crops good ; prices almost stationary.
Sialkot	"	Health and crop prospects good ; prices stationary.
Perozepore	"	Health and crops good ; prices stationary.
Lahore	"	Health good ; state of crops fair ; prices almost stationary.
Rawalpindi	"	Health and <i>rabi</i> prospects good ; prices almost stationary.
Shahpur	"	Health good ; prices stationary.
Mooltan	"	Health and crops good ; prices almost stationary.
Dera Ismail Khan	"	Health and prospects good.
Peshawar	"	Health and <i>rabi</i> prospects good ; prices falling. <i>General Remarks.</i> —Health and prospects good ; prices falling in Peshawar and generally stationary in other districts.
Central Provinces—(Mar. 4th)		
Nagpur	Nil	Weather seasonable ; <i>rabi</i> harvest progressing ; prospects good ; smallpox and cattle-disease prevalent ; prices steady.
Jubbulpore	"	Weather cloudy at times ; <i>rabi</i> being reaped in places, condition good ; health good ; prices stationary.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Cen. Provinces—contd. Saugor (Mar. 3rd)	Nil	Crops progressing favourably, although slightly damaged in parts by mildew; health good; prices easy.
Seoni . . . .	.05	Weather occasionally cloudy; wheat ripening; cattle-disease and smallpox continue; prices—wheat stationary, rice slightly risen.
Hoshangabad	Nil	Weather reasonable; rabi harvest in progress; fever slightly prevalent; prices steady.
Khandwa	"	Days getting warm; rabi reaping continues; cholera 6 cases, 2 deaths; smallpox, 1 case; prices steady.
Raipur	"	Weather getting hot; linseed being harvested; cattle-disease slightly prevalent; prices stationary.
Sambalpur (Mar. 28th)	Slight rain	Weather cloudy; extraction of sugarcane juice already almost over; cholera reported from interior; prices steady. <i>General Remarks.</i> —Weather getting hot; rabi harvest continues; prospects favourable; prices steady; fever, smallpox, and cholera in parts.
British Burma— (March 4th) Akyab (Feb. 28th)	Nil	Cholera prevalent in Nyohit circle; a little smallpox in Akyab town, otherwise public health good; cattle healthy; price of paddy rupees 20 to 24 per 100 baskets.
Bassein (" ")	"	Smallpox sporadic in one town, otherwise public health good; cattle-disease sporadic in one town; price of paddy rupees 70 per 100 baskets.
Rangoon (" ")	"	Five fatal cases of cholera in town, otherwise public health good; price of paddy rupees 68 to 70 per 100 baskets.
Amherst (" ") (Moulmein).	"	Some smallpox in town, otherwise public health good; cattle healthy; price of paddy rupees 60 to 70 per 100 baskets.
Tavoy (" ")	"	Public health good; price of paddy rupees 66 per 100 baskets.
Pegu (" ")	"	Public health and health of cattle good; price of paddy rupees 68 to 66 per 100 baskets.
Henzada (" ")	"	Cholera and smallpox more or less prevalent in parts of district; price of paddy rupees 66 per 100 baskets.
rome (" ")	"	Public health and health of cattle good; price of paddy rupees 60 per 100 baskets.
Toungoo (" ")	"	Public health good. <i>General Remarks.</i> —A few cases of cholera in Akyab district and Rangoon town and in Thonegwa, Henzada, Amherst, and Shwezigon districts, but nowhere severe; smallpox more or less prevalent in parts of Akyab, Tharrawaddy, Bassein, and Henzada, Thayetmyo town and Moulmein, chiefly sporadic; cattle-disease in Tharrawaddy, Bassein, and Thonegwa districts, but not serious, otherwise public health good; weather sultry.
Assam—(March 4th) Gauhati . . . .	.39 during the week ending 3rd instant. 1.43	Mornings and nights still cool; days perceptibly warm; mustard almost gathered; ploughing operations for <i>aus</i> going on; public health fair.
Sylhet . . . .	.30	State and prospects of crops as before; smallpox reported from the Sadar sub-division, public health otherwise good.
Cachar . . . .	.30	Weather getting warm; reaping of mustard crop finished; common rice 16½ seers per rupee; 2 deaths from smallpox reported from Sadar.
Dibrugarh . . . .	.20	Weather reasonable; ploughing for <i>aus dhon</i> going on; sugarcane being crushed; cholera reported from north Lakhimpore sub-division.
Mysore and Coorg— (March 4th) Bangalore	Nil	Reports regarding state of crops generally unfavourable and prospects of season indifferent; drinking water and fodder for cattle scarce; public health fair; prices rising in parts.
Mercara	"	Rain needed for coffee blossom; rice crops are being threshed out; outbreaks of smallpox in Kiggatnad.
Berar & Hyderabad— (March 4th) Amracti	Nil	Weather clear; days getting warm; prospects favourable; rabi crop being harvested; wheat 22 and jowari 26 seers per rupee.
Akola	"	<i>Kharif</i> harvest over; reaping of rabi progressing; prospects good.
Hyderabad	"	Tubi crops progressing; general health fair; prices—wheat 14½, coarse rice 13, white jwar 18½, yellow jwar 22½, and tur 17½ seers per half secca rupee.
Central India States— (March 4th) Indore	Nil	Weather normal; health good; prices steady.
Morar (Gwalior)	"	Health and prospects good; weather reasonable.
Sutna	"	Weather cloudy and warm; health and prospects good.
Neemuch	"	Collecting of opium continues; prospects good; weather warm; a few cases of measles outside the cantonment, health otherwise good.
Goona	"	Weather reasonable; prospects of rabi crops and opium good.
Agar	"	Health and prospects good.
Sehore	"	Weather reasonable; opium and other crops and health good.
Niwong	"	Health and prospects good; weather clear.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Rajputana— <i>(March 4th)</i>		
Abu . . (Mar. 4th)	Nil	Weather seasonable.
Sirohi . . (" 1st)	"	Health and prospects good; weather getting warm.
Marwar . . (Feb. 27th)	"	Health and prospects good; cold decreasing; prices stationary.
Jawti . . (Mar. 3rd)	"	Crops ripening; high cool west wind; health good.
Jhallawar . . (Feb. 27th)	"	Health and prospects good; weather getting less cool.
Ajmere . . (Mar. 3rd)	"	Health and prospects good; weather getting warm.
Jeypore . . (" ")	"	Crop prospects favourable; prices steady; health good.

T. W. HOLDERNESS,
Offg. Secy. to the Govt. of India.



SUPPLEMENT TO The Gazette of India.

Nº 11. { CALCUTTA, SATURDAY, MARCH 14, 1885.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

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GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

APPROPRIATION REPORT ON THE ACCOUNTS OF 1883-84.

BY
J. WESTLAND, Comptroller and Auditor General.

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GOVERNMENT OF INDIA

APPROPRIATION REPORT ON THE ACCOUNTS OF 1883-84.

GENERAL REVIEW.

THE following abstract exhibits, in a condensed form, the results which are the subject of this report, and which are set forth in detail in the Statements on pages 78-88. The figures in the abstracts and in the body of the report are pounds (£—Rs) with the last two figures cut off for shortness' sake; thus 1,387.5, reads one million three hundred and eighty-seven thousand five hundred pounds:—

RECEIPTS.		REVENUE AND EXPENDITURE		OUTGOINGS.	
Budget.	Accounts.	A	Interest	Budget.	Accounts.
50,594.1	52,037.7	B	Principal heads of Revenue	4,264.0	4,276.3
1,670.0	1,672.8	C	Post Office, Telegraph and Mint	8,634.3	8,482.6
		D	Civil Administration	2,039.8	1,984.1
1,402.3	1,427.7	E	Miscellaneous	11,153.6	11,250.0
1,269.5	1,512.6	F	Famine	3,968.1	3,882.5
12,355.6	13,240.5	G	Productive Public Works	11,836.4	12,033.9
864.7	879.9	H	Public Works not classed as Productive	7,056.1	6,580.7
865.8	956.2	K	Army Services	16,064.0	16,975.8
		L	Exchange	3,548.0	3,838.7
		M	Provincial Surplus + or deficit —	—1,499.3	—464.7
			Imperial Surplus	457.0	1,387.5
69,022.0	71,727.4		TOTAL	69,022.0	71,727.4
RECEIPTS.		OTHER TRANSACTIONS.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
457.0	1,387.5		Imperial surplus as above . . . . .	...	...
...	28.1		Extraordinary Receipt . . . . .	...	...
		N	Productive Public Works Capital Expenditure	3,820.1	4,020.1
2,060.0	3,062.9	O	Permanent Debt . . . . .	...	...
594.4	352.5	P	Unfunded Debt . . . . .	...	...
54.8	172.0	Q	Deposits and Advances	585.2	690.2
		R	Loans by Government . . . . .	...	...
		S	Guaranteed and Subsidized Companies, Capital Accounts	1,236.7	843.6
...	10.1	T	Remittances	391.0	...
16,300.0	17,599.8	U	Secretary of State's Bills	16,300.0	17,997.3
16,877.1	18,251.4	V	Cash balance, April 1st . . . . .	...	...
			Ditto March 31st	14,010.3	17,313.1
36,343.3	40,864.3		GRAND TOTAL	36,343.3	40,864.3

2. The general remarks that I have to offer, before proceeding to details, are grouped under two heads, *viz.*, comparison between 1882-83 and 1883-84, and comparison between Budget Estimates and Accounts of 1883-84.

Comparison with the year 1882-83.

3. The comparison in respect of revenues is as follows:—

REVENUES.	1882-83.	1883-84.	Difference.
			+ or -
Principal Heads of Revenue	50,953.6	52,037.7	+ 1,084.1
Post Office, Telegraph and Mint	1,709.0	1,672.8	- 36.2
Civil Administration	1,437.2	1,427.7	- 9.5
Miscellaneous	1,378.5	1,512.6	+ 134.1
Productive Public Works	12,324.1	13,240.5	+ 1,016.4
Public Works not classed as Productive	830.6	879.9	+ 49.3
Army Services—			
Ordinary Account	1,007.5	952.5	- 55.0
War Account	584.7	3.7	- 581.0
	<u>70,125.2</u>	<u>71,727.4</u>	<u>+ 1,602.2</u>

4. The improvement under the first head is mostly under Land Revenue (22,361.9 against 21,876.0). The year ends in the middle of the busiest collecting season, the ordinary revenue of March alone being over 4,000.0, and of April being over 1,500.0. A favourable season, together with special activity on the part of the Revenue officers, easily makes a difference of half a million in the distribution between March and April; and it is to be feared that the very high collections of March 1884, though they shew favourably in the results of 1883-84, will tell, to some extent, against those of 1884-85.

5. Opium produced 9,556.5 against 9,499.6, a slight improvement. Salt was a little worse, but Excise and Stamps showed their normal improvement; and Forest contributed 114.0.

6. Under Post Office, &c., Telegraphs produced somewhat smaller receipts than in the previous year, namely, in respect of official messages, but the main decrease was in seignorage on silver coinage, the imports of silver in 1883-84 being much less than 1882-83.

7. Under Civil Administration the falling off in receipts is greater than the 9.5 shewn in the above comparison, for considerable Police receipts and expenditure have during the year come within the account for the first time.

8. The improvement under Miscellaneous is almost entirely an arrear payment of interest on the debt due by the Port Trust of Bombay.

9. The revenue on Productive Public Works shows what may be called a normal advance, the extension of Railways naturally leading to development of traffic.

10. Army receipts are worse, mainly because of the special recovery of £500,000 which entered the account of 1882-83.

11. The comparison of the Expenditure side is as follows:—

	1882-83.	1883-84.	Difference.
			+ or -
Interest	4,468.1	4,276.3	- 191.8
Principal Heads of Revenue	8,477.0	8,482.6	+ 5.6
Post Office, Telegraph and Mint	1,908.6	1,984.1	+ 75.5
Civil Administration	10,948.0	11,250.0	+ 302.0
Miscellaneous	3,890.4	3,882.5	- 7.9
Famine	1,500.0	1,500.0	...
Productive Public Works	11,741.7	12,033.9	+ 292.2
Public Works not classed as Productive	7,165.7	6,580.7	- 585.0
Army Services—			
Ordinary Account	16,138.4	16,921.7	+ 783.3
War Account	1,301.8	54.1	- 1,247.7
Exchange	3,081.4	3,838.7	+ 757.3
	<u>70,621.1</u>	<u>70,804.6</u>	<u>+ 183.5</u>

12. The first head of *Interest* decreases only because the addition made to each year's debt is less than the amount by which the Capital Account of Productive works increases.

13. In the *Revenue* heads, the very short opium crop produced a reduction of opium expenditure by 428.1, but this was swallowed up by an increase of 286.7 under Land Revenue, and of 82.1 under Forests. The latter comes back to us in increase of revenue; of the former, the greater part represent payments to Putwaris in the Punjab and in Oudh, the corresponding revenue in the former case also coming into the Accounts, and in the latter being remitted, as explained in the Financial Statement of March 1882.

14. Under the next head the increase of 75.5 is about equally divided between the regular increase of Post Office expenditure, and specially active capital expenditure in the Telegraph Department.

15. The largest share of the increase under *Civil Administration* is 99.4 under Marine (which includes cost of a new steamer), 118.1 under Police (partly accompanied by receipts), and the normal increase of Education charges.

16. The excess in expenditure on Revenue Account of *Productive Works* is a necessary concomitant of extended operations and increasing revenue.

17. The figure placed against *Public Works* not classed as *Productive* would more fully be stated thus:—

	1882-83.	1883-84.
Madras Harbour . . . . .	... 533,070	
Provincial Railways—		
Bengal	184,946 —276,004	
N.-W. P.	189,967 —196,664	
Other Works	<u>6,790,834</u> <u>6,520,319</u>	
TOTAL	<u>7,165,747</u> <u>6,580,721</u>	

18. The first three lines shew the difference imported into this head, of the transfer and adjustments alluded to in paragraph 58 of the Financial Statement of March 1885; and these being excluded, it is seen that the remainder of the expenditure is on a slightly smaller scale than that of 1882-83.

19. The *Army* has really cost less than in 1882-83, but one million sterling has been paid to the War Office on account of arrears of non-effective charges. On War Account no comparison is necessary.

20. The *Exchange* charge is increased by the larger drawings of the year— £17,599,805 against £14,119,128.

Comparison of Accounts with Budget Estimates, 1883-84.

21. The following figures exhibit the differences in the net accounts:—

	Better.	Worse.
A Interest . . . . .	... 12.3	
B Principal Heads of Revenue	1,595.3 ...	
C Post Office, Telegraph, and Mint	58.5 ...	
D Civil Administration . . . . .	... 71.0	
E Miscellaneous	328.7 ...	
F Famine . . . . .	... ...
G Productive Public Works	687.4 ...	
H Public Works not classed as Productive	490.6 ...	
K Army Service . . . . .	... 821.4	
L Exchange . . . . .	... 290.7	
	<hr/> 3,160.5	<hr/> 1,195.4
Combined Surplus	<u>1,965.1</u>	<u>...</u>

22. The increase under *Interest* is partly an arrear payment, and partly arises from the success of the new Postal Savings Bank system.

23. Under *Revenue*, we must put down about 600,0 as due to Land Revenue and Provincial Rates collected within 1883-84, which but for specially favorable circumstances would have fallen into 1884-85. Opium produced 356,5 better revenue than Estimate, while the very short crop caused a saving in Expenditure of 310,6. Excise, Stamps, and Forest Revenue were better than Estimate by 215,8, 79,9 and 143,5 on the net Accounts, and a number of smaller differences brought the whole improvement up to 1,595,3.

24. Under *Post Office, Telegraph, and Mint*, the improvement arises in short expenditure on capital account of telegraphs, and in the absorption of copper coin bringing a large gain into the Treasury.

25. The account of *Civil Administration* would have been an equal balancing of numerous differences on both sides, had not one special piece of expenditure under Marine added 60,5 to the expenditure.

26. Under *Miscellaneous* we obtained an arrear of 130,0 on account of interest; and on the group of items classed as Miscellaneous, the accounts showed better on the Receipt side by 42,0, and on the Expenditure side by 94,9.

27. *Productive Works* showed a better revenue account by 687,4, to which State Railways contributed 197,0 and East Indian Railway 287,7. It is not safe to make sanguine estimates under heads so largely dependent on the state of trade, the harvests, and even the conditions and relations of foreign countries, and a normally prosperous year is sure to shew in the accounts a considerable surplus over estimates.

28. Under other *Public Works*, there is first of all a gain of 362,5 arising from the transfer of certain Provincial Railways in Bengal and in the North-West, from Ordinary to Productive, and the *per contra* transfer of Madras harbour works from Productive to Ordinary. The remainder of the saving may be said to be the failure of the Governments to work up to their estimates of expenditure.

29. Under *Military Estimates* there was a saving of 178,6, but as the opportunity of a large sterling receipt on account of the English contribution towards the Afghan War, was taken to pay to the War Office a million sterling on account of arrears of non-effective charges, this real saving was converted into an excess charge of 821,4.

30. The *Exchange* charges rose through the Secretary of State taking the occasion of a favorable market to place a much larger amount of Bills than he had intended.

31. The estimate of the Budget was for an excess expenditure of 1,042,3, but as this included 1,499,3 provided for out of past accumulations of Provincial and Local Balances, it made a surplus, on the account of expenditure charged to Revenues, of 457,0. The result of the improvements in the accounts is to show a position better on Imperial Account by 930,5 (notwithstanding the extra million added to Army charges) and on Provincial Account by 1,034,6.

32. Of the difference under Imperial Account part arises from special adjustments not belonging to the year, and the difference is better stated thus:—

Return to Revenue Account of money appropriated by Provincial Govern-	
ments to Productive Railway Capital expenditure	915,1
Write-off of expenditure on Madras Harbour	—533,1
Payment of arrears of War Office claims	—1,000,0
Improvement over estimates on the transactions of the year	1,548,5
TOTAL	930,5

33. In the following detailed distribution of differences in respect of which the accounts are better (+) or worse (—) than the Budget Estimates, these three items of 915.1, —533.1, and —1,000.0 are shown separately :—

	REVENUE SIDE.			EXPENDITURE SIDE.			
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.	
Interest . . . . .	... . . . .	... . . . .	... . . . .	—18.3	+ 5.9	—13.3
Principal Heads of Revenue	{ + 507.8	+ 935.8	} + 1,443.6	+ 405.3	—253.6	+ 151.7	
Post Office, Telegraph, and Mint	{ + 915.1	—915.1	} + 151.7	+ 151.7			
Civil Departments	+ 2.9	—1	+ 2.8	+ 59.8	—4.1	+ 55.9	
Miscellaneous	—2.7	+ 28.1	+ 25.4	—129.5	+ 33.1	—96.4	
Famine	+ 200.5	+ 42.6	+ 243.1	+ 50.9	+ 34.7	+ 85.6	
Productive Public Works . . . . .	... . . . . .	... . . . . .	... . . . . .	—4.8	+ 4.8 . . . . .	... . . . . .
Public Works not Productive	+ 834.8	+ 50.1	+ 884.9	—162.0	—35.5	—197.5	
Army	+ 10.9	+ 4.3	+ 15.2	+ 95.1	+ 188.5	+ 475.4	
Exchange . . . . .	... . . . . .	... . . . . .	... . . . . .	—533.1	+ 915.1	—911.8
	TOTAL	+ 2,559.7	+ 145.7	+ 2,705.4	—1,629.2	+ 888.9	—740.3
	TOTAL BOTH SIDES	+ 930.5	+ 1,034.6	+ 1,965.1			

34. The only notable difference between the Imperial and the Provincial divergences is under the Expenditure against Revenue Heads. Here the large saving in Opium and Salt payments gives under Imperial an improvement of 405.3, while the excess of Refunds in Bombay, 150.6, and other excess expenditure, give in the Provincial column a deterioration of 253.6.

Section A.—INTEREST.

1882-83. Accounts.		Budget.	Revised.	1883-84. Accounts.
4,468.1	EXPENDITURE	4,264.0	4,249.7	4,276.3

35. Under the principal head of Interest, the Budget Estimate provided somewhat too little in India and somewhat too much in England, the differences in both cases being not very great. The chief part of the increase on the whole head comes out of two items of miscellaneous obligations—(1) a special arrear payment under the King-of-Oudh loans, and (2) interest on the large deposits received under the Postal Savings Bank system.

I.—Interest on Ordinary Debt.

1882-83. Accounts.	Rate.	AMOUNT OF DEBT ON MARCH 31ST, 1883.		Budget.	1883-84. Revised.	Accounts.
		Principal.	Interest.			
17.1	5	...	...	...	3	..
1,045.7	4½	23,444.8	1,054.9	1,064.6	1,056.3	1,085.0
2,045.7	4	66,759.4	2,670.4	2,660.9	2,677.6	2,668.9
1.6	3½	57.5	2.0	2.0	1.6	1.8
8.1	Provincial.	170.9	7.0	7.0	7.0	6.3
				3,740.5	3,742.8	3,762.0
3,718.2	DEDUCT—Payable in England			44.7	45.5	45.2
45.5						
3,672.7	ADD—Payments on Discharged Loans			3,695.8	3,697.3	3,716.8
3.2	Discount on new loans and Miscellaneous			17.3	23.2	25.1
10.2						
3,686.2	Total Interest paid in India			3,713.1	3,722.8	3,744.6
2,169.8	DEDUCT—Charged to Productive Public Works			2,384.2	2,358.1	2,367.8
	2,357.7 + 4 under head 39a					
1,516.3	Charged under Ordinary in India			1,328.9	1,364.7	1,376.8
2,481.2	ENGLAND			2,494.7	2,442.9	2,442.2
3,997.5	TOTAL			3,823.6	3,807.6	3,819.0

36. The information available on the completion of the accounts of 1882-83 (vide last year's report para. 32) showed that about 17.1 of interest due on 4½ per cent. paper, on 15th March 1883, was short charged; and might be expected "in some future year." This anticipation is verified in the accounts of 1883-84. The account may be stated thus :—

Arrears of interest awaiting payment	17.1
Interest ordinarily falling due	1,054.9
Add—Interest on Balance transferred from India to England during the year * (11,453.2 — 11,139.5 = 313.7)	13.9
Total of which payment might be expected	1,085.9

* It has been explained in former reports that this operation, in the case of the 4½ per cent. loan of 1878 and 1879, has the effect of bringing the charge for interest forward from April to March, i.e., from a later to an earlier year.

This calculation gives a result singularly near the actual accounts.

37. No new interest on 4 per cent. debt fell due during the year, as the interest on the loan raised in 1883-84 was first payable upon May 1st, 1884. But a small amount of interest, namely, the anticipation interest upon the new loan, enters the actual payments in addition to the annual amount as it stood on March 31st, 1883. The amount, thus payable, was about 14.0, but notwithstanding its addition the total payment fell slightly short of a year's due.

38. The discount on the new loan, 34.5, was higher than estimate, but there was a set-off against it in re-credit of interest on paper held on account of Government.

Section A.—INTEREST.

39. The deduction for *Productive Works* outlay will be dealt with under the Public Works heads.

40. Of the saving on the *English* account 29.8 arises from the purchase and cancellation of debt on account of the Commission for the Reduction of Debt, and 27.5 in the provision made for interest on temporary borrowing.

2.—Interest on Other Obligations.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	INDIA—			
79.3	On Special Loans	82.7	80.8	97.5
2.6	On Treasury Notes	4.7	2.7	3.8
238.9	On Service Funds	193.1	184.4	182.4
128.3	On Savings Bank Deposits	134.5	142.6	144.5
20.7	On Miscellaneous Accounts	22.4	26.5	25.0
8	ENGLAND	3.0	5.1	5.1
<u>470.6</u>	<u>TOTAL</u>	<u>440.4</u>	<u>442.1</u>	<u>457.3</u>

41. The increase of charge under the first head is due to payments of 15.4 made after closing the Revised Estimate, on account of arrears of the pension of Taj Mahal, on a settlement being made of this account under Act I of 1881.

42. The Budget Estimate for interest on Treasury Notes included, as mentioned last year, some charges which properly go elsewhere.

43. The payments of *interest on the Service Funds* are as follow:—

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
87.5	Bengal Civil Fund	78.4	68.8	67.5
61.2	Madras "	63.9	63.8	61.6
40.5	Bombay " . . . . .	...	...	...
44.1	Bengal Uncovenanted Fund	46.0	46.0	47.5
3.5	Bombay " "	3.9	3.9	3.9
2.1	Smaller Funds	1.9	1.9	1.9
<u>238.9</u>	<u>TOTAL</u>	<u>193.1</u>	<u>184.4</u>	<u>182.4</u>

44. The Bombay civil fund payment has ceased with the lapse of the fund on December 1, 1882. The diminution in the case of the Bengal Fund is due, as explained in last year's report, to a payment of 11.5 falling due on Sunday, April 1, 1883, and thus taken in the Budget Estimates of 1883-84, being passed one day in anticipation.

45. The payment on *Savings Banks Accounts* has exceeded the estimate mainly by reason of the success of the Post Office Savings Banks having exceeded the anticipations of Government. These Banks were opened only in the middle of 1882-83, and their balance during 1883-84 rose from 279.7 to 750.0.

46. The payments on *Miscellaneous Accounts* are very slightly in excess of Estimate owing to an unexpected charge in Madras.

47. In *England* payments were made on account of 1879-80 to 1881-82 on Regimental Savings Banks deposits of men returned from India.

Section B.—PRINCIPAL HEADS OF REVENUE.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts
50,953.6	RECEIPTS	50,594.1	51,381.1

48. The greater share of the improvement over the estimates occurs in the head of Land Revenue, in the collections at the end of the year in Burmah, Madras, and Bombay, all being very favourable and greatly in advance of even the estimates framed in January and February. The money has come in largely at the expense of the year 1884-85. The opium estimates were taken moderately at 9,200,0, and produced some 350,0 better. The Stamps and Excise Revenue showed continuance of their yearly increase, giving respectively 130,0 and 230,0 more than last year. Forest Revenue also improves; Provincial rates, is collected with, and therefore increases with, the Land Revenue. Salt and Customs both somewhat fell off, both from the figures of last year and from the estimates.

I.—Land Revenue.

1882-83. Accounts.	Gross Revenue—	Budget.	1883-84. Revised.	Accounts
88.7	India	91.4	84.7	96.8
609.7	Central Provinces	608.1	608.9	619.3
1,057.9	Burma	1,120.0	1,141.8	1,308.0
385.5	Assam	384.2	390.0	394.7
3,833.7	Bengal	3,798.8	3,808.2	3,791.9
5,743.8	North-Western Provinces	5,790.0	5,807.2	5,767.3
2,076.6	Punjab	2,097.5	2,097.5	2,069.0
4,820.9	Madras	4,618.2	4,620.0	4,852.3
3,728.4	Bombay	3,830.0	3,854.0	3,906.7
<u>22,345.2</u>	<u>TOTAL</u>	<u>22,338.2</u>	<u>22,412.3</u>	<u>22,896.0</u>

Deduct transferred to Productive Public Works accounts—

87.3	North-Western Provinces	87.2	87.2	87.2
33.8	Punjab	40.5	47.5	72.5
314.4	Madras	370.5	330.9	330.9
33.6	Bombay	47.3	52.2	37.5
<u>469.1</u>	<u>TOTAL</u>	<u>545.5</u>	<u>542.8</u>	<u>534.1</u>

21,876.1 LAND REVENUE "ORDINARY" 21,792.7 21,869.5 22,361.9

49. *India*.—By an arrangement brought into force from the accounts of 1883-84, the revenues assigned by the Khan of Khelat, and the expenditure charged against them are added on the two sides of the *India* Account of Land Revenues. The addition in 1883-84 was 8.7 on the Revenue side, and 6.2 on the Expenditure side.

50. *Central Provinces*.—The item of advance collections was somewhat short in 1882-83 as mentioned in last year's report; the amount again rises this year.

51. *Burma*.—The report of last year referred to combination among certain land-holders to refuse payment, as having transferred some receipts of 1882-83 to 1883-84. This accounts for part of the increase over estimate; but it is clear that other causes have been at work to produce earlier realisation of revenue. The principal revenue months are February to May, and the realisations during the last few years show the following figures:—

	1881.	1882.	1883.	1884.
February and March	418.5	432.9	394.2	602.9
April and May	234.8	202.1	233.2	109.5
<u>TOTAL</u>	<u>653.3</u>	<u>635.0</u>	<u>627.4</u>	<u>712.4</u>

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

These give an increase of 85,0 for these revenue months of 1884, as compared with 1883; but dividing the months by the revenue years the increase comes out:—

1882-83	.	.	202,1	+ 394,3	= 596,3
1883-84	.	.	233,2	+ 602,9	= 836,1

or an increase of 240,0.

The increase is therefore mainly due to collections being brought forward from April and May into February and March.

52. *Assam*.—The variation is small.

53. *Bengal*.—The realisations came very close to estimate, but there is a falling off of four lakhs, as compared with 1882-83, due for the most part to the figures of 1882-83 being increased by arrear collections. 1883-84 appears however to be a short land-revenue year in Bengal.

54. *North-Western Provinces*.—Here, as in the case of Burma, the variations in the figures are largely explained by the fact that the close of the year comes in the middle of a revenue-collecting season. For the past three years, we get, if we divide by half-years—

	1882-83.	1883-84.	1883-84.	1883-84.
October till March	3,701,8	2,887,2	2,783,0	2,768,8
April till September	3,951,1	2,960,8	2,998,5	3,000,4
TOTAL REVENUE YEAR	5,652,9	5,848,0	5,781,5	5,769,2

showing very even results, if we remember that certain collections were postponed from the first to the second of these years, as mentioned in last year's report.

The above figures, however, give us for the financial years—

1882-83	.	.	3,960,8	+ 2,783,0	= 5,743,8
1883-84	.	.	2,998,5	+ 2,768,8	= 5,767,3

The amount fell somewhat short of estimate owing to postponements being allowed in consequence of the partial failure of the winter rains.

55. *Punjab*.—The ordinary revenue, which was estimated at 2,030,1 in budget and 2,011,8 in revised, fell to 1,943,5 owing to suspensions of revenue in Rohtak and Gurgaon.

56. *Madras*.—Taking a year's revenue at 4,600,0, it was noted in last year's report that special measures taken to reduce the outstanding arrears had added about 200,0 to the revenue of 1882-83. These measures reduced the arrear balance to 660,0, the former average being about 750,0. Further measures were taken in the same direction in 1883-84, so that the arrear on 31st March 1884 stood at only 450,0. We thus get more than 200,0 revenue over and above one year's demands, and the figures closely conform to those of 1882-83.

57. *Bombay*.—The revenue of 1882-83 was short of a full year's revenue by 120,0, of which 70,0 represented remissions under special orders of the Secretary of State, and 50,0 postponements caused by damage by locusts. The new survey rates, however, came into operation in 1883-84, and the estimate was therefore nearly the full 120,0 higher than the figure of 1882-83. The actual revenue, however, exceeds the estimate by 166,7. Part of this excess represents recovery of 50,0 postponed from 1882-83; but other receipts contribute to it, and the high prices of grain, and heavy export trade at the end of 1883-84, enabled the ryots to pay up their dues with more than ordinary ease.

Distribution of Land Revenue.

58. The following table shows the distribution of the total Land Revenue, according

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

to the Provincial Contracts between Imperial and Provincial; and the further adjustments made in settlement of mutual claims arising under those contracts—

	Central Provinces.	British Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.
PROVINCIAL PROPORTION.	1,492,047	1,328,367	630,222	1,322,84	1,254,542	1,407,193	1,288,073	1,598,216
GROSS LAND REVENUE (including amounts credited to Irrigation) to be divided proportionally	619,3	1,195,3	394,7	3,791,9	5,702,8	8,065,7	4,741,2	3,306,5
ABOVE DIVIDED PROPORTIONALLY—								
Imperial Provincial	314,6 304,7	802,8 392,5	145,9 248,8	2,569,8 1,222,1	4,251,2 1,451,6	1,224,5 841,3	3,375,4 1,305,8	1,328,3 1,978,0
TRANSFERS FOR PRODUCTIVE PUBLIC WORKS	...	...	...	+358,7	+680,7	...	...	...
SPECIAL TRANSFERS	+2,5	-56,7 +9	+3,0	-9,6	-15,0	-36,0	-12,0	-16,7
INTERPROVINCIAL ADJUSTMENTS	...	+11,0	-11,9	-45,7	+7,4	-11,3	-6	-3,4
MISCELLANEOUS TRANSFERS	...	...	...	-7	+5,3	-2,1	-16,9	+2,6
MISCELLANEOUS ADJUSTMENTS	...	...	...	...	...	...	+17,1	-1,2
TOTAL TRANSFERS	+2,5	-44,8	-8,9	+302,7	+678,4	-49,4	-12,4	-18,7
CORRECTED DISTRIBUTION—								
Imperial Provincial	317,1 302,2	758,0 437,3	137,0 257,7	2,872,5 919,4	4,029,6 773,2	1,175,1 890,6	3,363,0 1,378,2	1,309,8 1,996,7
LAND REVENUE NOT INCLUDED IN THE DIVISION—								
Provincial Local	...	112,6 1	...	...	64,3	...	...	676,4 13,8
TOTAL LAND REVENUE—								
Imperial Provincial Local	317,1 302,2 ...	758,0 549,9 1	137,0 257,7 ...	2,872,5 919,4 ...	4,029,6 837,7 ...	1,175,1 890,6 3,3	3,363,0 1,378,2 1,112,1	1,309,8 2,673,1 13,8
TOTAL	619,3	1,308,0	394,7	3,791,9	5,767,3	2,069,0	4,852,3	3,996,7

59. The items which come in in modification of the fractional distribution are—

(1) *Transfers for Productive Public Works Capital Expenditure.*

The nature of this transfer was fully explained in last year's report, para. 55. The items which enter it this year are—

	Up to 1882-83.	1883-84.	TOTAL. £
Parbatipur-Dinajpur Railway	68,862	31,387	100,249
Sonarpur-Diamond Harbour Railway	223,646	34,784	258,430
TOTAL BENGAL	292,508	66,171	358,679
Railways in N.-W. Provinces	192,549	363,911	556,460
Irrigation	...	124,211	124,211
TOTAL N.-W. P.	192,549	488,122	680,671

(2) *Special Transfers*.—That is, amounts to be transferred, once for all, either as part of an arrangement that certain expenditure is to be charged to Provincial or Imperial; or on general grounds in supplement of Imperial or Provincial resources.

Of these are to be noted—

<i>Burmah</i> —General contribution towards Provincial resources	41,700
Contribution to cost of a Frontier Road	15,000
<i>N.-W. P.</i> —Contribution to Allahabad Free School	15,000
<i>Punjab</i>	15,000
“ to Simla Cutchery-building	16,000
“ to Murree Road	20,000
<i>Madras</i>	12,000
“ to Tanjore Survey	12,000
<i>Bombay</i>	9,610
“ to Land Revenue Remissions	9,610
“ to others	7,093

(3) *Inter-Provincial Adjustments*.—Under Account Code, Chapter 68, Rule 18. Charges incurred by one province, on behalf of another, and entered according to the system of accounts directly upon the accounts of the first.

(4) *Miscellaneous Transfers*.—Amounts to be added or deducted, annually, in consequence of modifications of the original provincial contract.

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

The largest figure here in Bengal, where owing to an error in the original settlement an item of Land Revenue Collections, which in 1883-84 was £36,941, has to pass from Imperial to Provincial. The Madras figure includes £14,768 on account of the repayment by Provincial to Imperial in connexion with the Madras water works.

(5) *Miscellaneous Adjustments.*—Amounts sanctioned to be passed over from Imperial to Provincial, or vice versa, in correction of specific charges or receipts already brought into the accounts.

The Madras figure which is the only large one contains £10,332, on account of cinchona receipts, belonging to Provincial of Madras, but credited on the Secretary of State's accounts (£8,610 sterling) of 1882-83.

1882-83. Accounts.	II.—Opium Revenue.			Budget.	1883-84. Revised.	Accounts.
6,800.5	Bengal	.	.	6,924.4	6,777.6	6,803.7
2,395.6	Bombay	.	.	2,459.2	2,458.7	2,508.5
198.9	Excise	.	.	193.9	195.6	194.1
14.6	Miscellaneous	.	.	22.5	51.3	50.3
9,499.6				TOTAL	9,200.0	9,483.2
						9,556.5

60. *Bengal.*—The following figures compare the sales and produce of the successive years:—

	Chests sold.	Average Price.	Produce.	Added to stock, cheats.	Balances in stock, March 31st, cheats.
1876-77	47,240	1,270	6,000.0	68,051	71,315
1877-78	49,500	1,266	6,269.3	67,167	88,982
1878-79	55,500	1,225	6,798.6	43,140	76,622
1879-80	59,100	1,170	6,914.3	49,961	67,483
1880-81	56,400	1,362	7,683.6	52,969	64,052
1881-82	56,400	1,324	7,465.3	49,732	57,384
1882-83	56,400	1,222	6,890.5	54,039	52,681
1883-84, Budget	54,400	1,200	6,524.4	...	...
1883-84, Revised	54,400	1,250	6,800.0	38,214	36,495
1883-84, Actuals	54,400	1,250	6,803.7	38,214	36,495

61. The only matter of estimate in respect of the opium is the price it will fetch at the monthly sales. The prices at the end of 1882-83 were 1,227 and 1,240, and the estimate was taken at 1,200, a pretty safe price in view of the slight reduction in the amount of chests to be offered for sale. The monthly prices were throughout the year maintained at a higher figure than that taken in the estimates, namely, 1,256, 1,265, 1,292; 1,238, 1,239, 1,251; 1,237, 1,219, 1,232; 1,222, 1,254, 1,299; being an average of 1,251.

62. In respect of production, 1883-84 is a long way the worst year that has recently been experienced, and the stock of provision opium went down to 36,495 chests, a figure which compelled a considerable curtailment in the number to be offered for sale in the months succeeding March 1884 (Notification No. 1763 of 30th June 1883).

63. *Bombay.*—For Bombay the following figures compare the exports:—

	Chests.	Rate.	Amount.
1876-77	49,136	600	2,948.2
1877-78	45,830	600	2,749.8
1878-79	36,807	650	2,393.0
1879-80	46,211½	650 and 700	3,141.1
1880-81	36,069½	700	2,526.3
1881-82	31,196	700	2,184.7
1882-83	36,327	700 and 650	2,395.6
1883-84, Estimate, Budget	..	650	2,459.2
1883-84, " Revised	..	650	2,458.7
1883-84, Actuals	38,586	650	2,508.5

64. The estimate was taken at the amount of revenue expected in 1882-83. On the one hand, we were to lose, as compared with 1882-83, some chests paying duty of R 700, but the reduction in the number offered in Bengal might bring in an increased export in Bombay. These anticipations were verified, and the number of chests and the revenue upon them both slightly exceeded the estimates.

65. Under *Excise Opium* there was an improvement in all provinces but Assam, that is to say, an increase in the quantity taken for sale. In Assam, as mentioned in last year's report, the vendors largely increased their stocks at the end of the year in anticipation of a raising of the price; and the effect of this is shown in a falling off in the local revenue from 50.4 to 40.7. The increase in the other provinces just made up for this.

66. The miscellaneous receipts (mainly recoveries in the Bengal Agencies) were very low in 1882-83. They have been unusually high in 1883-84.

Section B.—PRINCIPAL HEADS OF REVENUE—continued.

1882-83. Accounts.	III.—Salt Revenue.					1883-84. Budget.	Revised.	Accounts.
1,569,5	NORTHERN INDIA SALT DEPARTMENT	.	.	.	.	1,569,6	1,575,2	1,529,2
SEA-BORNE SALT—								
12,9	Burma	.	.	.	.	15,0	15,2	17,8
1,747,3	Bengal	.	.	.	.	1,724,6	1,783,0	1,731,6
3,3	Madras	.	.	.	.	1	2	2
1,3	Bombay	.	.	.	.	2,0	2,6	1,3
GOVERNMENT SALT—								
1,342,8	Madras	.	.	.	.	1,275,1	1,292,3	1,289,8
37,4	Bombay	.	.	.	.	30,0	38,4	33,2
EXCISE ON LOCAL MANUFACTURE—								
3,5	Burma	.	.	.	.	4,1	2,8	3,0
72,8	Bengal	.	.	.	.	75,5	75,5	88,2
42,2	Madras	.	.	.	.	84,6	118,2	91,6
1,315,7	Bombay	.	.	.	.	1,362,0	1,343,0	1,337,8
29,1	MISCELLANEOUS	.	.	.	.	24,4	20,8	21,7
6,177,8	TOTAL	.	.	.	.	6,167,0	6,267,2	6,145,4

67. The salt revenue of 1883-84 was in some respects disappointing. There was a large increase of consumption in 1882-83, arising naturally from the diminution in price; the budget estimate for 1883-84 expected at least some continuance of this increase, and took the revenue at 6,167,0, as compared with 6,128,7, revised estimate for 1882-83. The salt revenue of March 1882-83 was, however, unusually large, owing possibly to some dread of an increase of the duty, and the following monthly figures—

1883.	January.	February.	March.	April.	May	June.
	571,3	537,2	625,4	498,4	588,4	531,1

would seem to indicate that a considerable increase of stocks in the end of 1882-83 had the effect of diminishing the revenue of the first month of 1883-84. The revenue of 1882-83 was by this means considerably increased over the revised estimates, at the cost of a diminution of revenue of 1883-84.

68. Besides this, some changes in the rules for postponed payment of duty in Madras, alluded to in paragraph 36 of last Financial Statement, had a further effect in diminishing the receipts, as compared with the consumption of 1883-84.

69. For all these reasons the expected increase in 1883-84 was not realised. The revised estimates appear to have been altogether too high, as in all the provinces the realisations fell considerably short. The months of February and March 1884 produced only 1,038,9 against 1,162,6 in 1883; and though they were followed by two heavy revenue months, April and May 1884, producing 1,226,6 between them, the benefit of that revenue fell into the next financial year 1884-85. It would seem, therefore, that the comparative falling off in 1883-84 arose from a continuation of adverse monthly fluctuations, and not from any real falling off in the revenue.

1882-83. Accounts.	IV.—Stamps.					1883-84. Budget.	Revised.	Accounts.
2,300,6	Court-fees	.	.	.	.	2,342,5	2,403,3	2,416,8
1,062,6	Other stamp duties	.	.	.	.	1,068,9	1,076,7	1,080,5
16,5	Miscellaneous	.	.	.	.	15,8	15,4	15,9
3,379,7	TOTAL	.	.	.	.	3,427,2	3,495,4	3,513,2

70. The budget estimate repeated the revised estimate of 1882-83, but as that revised estimate was somewhat too sanguine, the figures were a slight advance over the actual revenue of 1882-83. Except in the India Treasuries, the estimates have everywhere been covered. The receipts of the North-Western Provinces under the head of general stamps are the only ones that seem to call for attention. They have been in the last four years:—

North-Western Provinces	1880-81.	1881-82.	1882-83.	1883-84.
whereas the totals for all India have been—	142,5	154,2	153,8	145,8
All India	1,010,8	1,019,9	1,019,2	1,037,1

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

That is, while the receipts are increasing generally, they seem to be slightly falling off in the North-Western Provinces. The North-Western Provinces, however, has a considerable share of the general increase of revenue by court-fee stamps. On the whole, also, the stamp revenue had, in 1883-84, resumed its tendency to increase, the cessation of which was noticed in last year's report.

V.—Excise.			1883-84.	
1883-83.	Accounts.	Budget.	Revised.	Accounts.
2,916.7	Liquors and drugs	2,909.4	3,044.3	3,088.6
673.5	Opium	696.6	711.6	723.4
19.4	Other receipts	17.3	18.9	25.0
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3,609.6	TOTAL	3,623.3	3,774.8	3,837.0

71. The figures again in every province show an increase over those of last year, the principal share of the increase being contributed by Bengal (1,042.5 against 978.9) and Bombay (777.3 against 701.0). The budget estimate was taken at very nearly the same as the expected revenue of 1882-83; but the greater part of the increase had already been realised and was included in the revised estimates. The increase is contributed to quite as much by raising of rates as by increase of consumption, and this is especially true in the case of fees on opium, to which the increase is mainly attributable in Burma, Assam, and Madras.

VI.—Provincial Rates.

1883-83.	GENERAL RATE ON LANDS.	Budget.	1883-84.	Accounts.
Accounts.			Revised.	
2.0	India	2.1	2.1	2.1
43.4	Central Provinces	43.2	43.2	44.8
81.5	Burma	81.0	80.0	101.5
34.1	Assam	38.0	38.0	40.2
734.9	Bengal	737.2	764.8	773.7
624.8	North-West	635.2	635.2	631.9
256.2	Punjab	258.9	257.6	255.1
421.5	Madras	418.5	420.0	436.2
223.7	Bombay	229.7	232.7	236.6
<hr/>		<hr/>	<hr/>	<hr/>
2,422.1	TOTAL	2,443.8	2,473.6	2,522.1

OTHER RATES.

4.4	India (Village Service, Plough Tax, Opium Cess)	4.1	4.5	4.7
11.2	Central Provinces (Village Service)	10.8	11.8	14.2
5.5	Bengal (Ward's Rate)	5.2	5.2	5.9
21.3	North-West (Village Police Cess in Oudh)	14.8	16.6	17.6
4	Punjab (Village Service)	...	...	81.6
217.4	Madras (Village Service, Irrigation Cess)	209.2	222.9	232.3
7	Bombay (Miscellaneous)	3	3	3
<hr/>		<hr/>	<hr/>	<hr/>
260.9	TOTAL	244.4	261.3	356.6
<hr/>		<hr/>	<hr/>	<hr/>
3,683.0	TOTAL BOTH	2,688.2	2,734.9	2,878.7

72. The Finance and Revenue Accounts present for the first time a classified account of the revenue under this head, and enable us to draw, more accurately than before, a distinction between rates levied for general local purposes, and rates of more specific application. The following paragraphs give a succinct account of these revenues.

73. Under India, the revenue is chiefly composed of assessment of about 2.0 on land in Ajmere, which varies very little from year to year, and a levy of a rupee per chest on opium passing the scales at Indore, which has contributed 1.9 in 1883-84 against 1.6 in 1882-83, and which is applied to the maintenance of certain schools and dispensaries.

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

There is also a tax in Coorg of four annas per plough, which is applied to education, and yields about 5 or 6 a year.

74. In the *Central Provinces* the receipts are entirely cesses on land which, except one per cent. on rental for famine assurance, come down from the date of the settlement of the land revenue. They are collected along with the land revenue. The higher receipts of 1883-84 are therefore due to the same cause as the increased receipt of land revenue.

75. The cesses in *British Burma* were all amalgamated into one of ten per cent. on land revenue by Act II of 1880. The amount fluctuates with the land revenue and is therefore higher in 1883-84 than in the previous year for the reasons explained under the main head.

76. In *Assam*, also, a general rate under the Assam Local Rates Regulation, 1879, has latterly taken the place of older cesses. The revenue of 1883-84 (40.2) exceeds that of 1882-83 (34.1), partly because of the more complete introduction of the rate and partly by reason of the receipt of arrears.

77. The *Bengal* rates are mainly those introduced by the Bengal Act of 1871, a cess on rental, which produces about seventy lakhs and is about equally divided between District Fund Committees and the Provincial Government, being applied in both cases to roads and public works. The increase of 1883-84 is due to revaluations. There is also a district post cess of something over three lakhs under a Bengal Act of 1862, but dating really from a much more ancient time.

78. The Rates in the *North-Western Provinces* are divided into two systems. One system, that of the North-Western Provinces proper, is regulated by Act III of 1878, which imposes a rate of about ten per cent. on revenue and produces about 43 lakhs. Nine-tenths of this goes to District Committees for roads, schools and hospitals, &c., and one-tenth is retained by the Local Government in aid of its expenditure on railways and canals. The same Act imposed also a famine assurance rate of about one-fifth of the first or "local rate." The rate on permanently-settled land is somewhat differently regulated.

79. The second system, which is in force in Oudh, is regulated by Act IV of 1878. Under it there are, first, the original or settlement rate of 2½ per cent. on revenue which goes to the District Committees for expenditure on roads, schools, and district post, and a "Local rate" of 4½ per cent., of which half goes to the District Committees for these purposes, and the other half represents the provincial demand for railways, canals, and famine assurance. The gross produce is about ten lakhs.

80. There is also a chaukidari (a village police) cess in Oudh of 1½ lakhs, and there used to be a patwari cess in both parts of the province of six per cent. on revenue, but that has ceased during the past two years.

81. The *Punjab* Local Rates Act V of 1878 imposed a local rate of one-twelfth of revenue in addition to the settlement rate of 2½ per cent. The former is divided, three-quarters to local funds, as in the North-Western Provinces, and one-quarter for famine assurance. The settlement rates go to the local funds. The annual produce is 20 lakhs under the first and somewhat more than 5 lakhs under the second.

82. The village service cess, and the expenditure taken against it, has hitherto been managed locally, and has not passed into the accounts. The proceedings in regard to it are now more formal than before, and the eight lakhs which the village headmen receive and pass on to the Patwaris, now for the first time comes in as revenue under Provincial rates, and as expenditure under Land Revenue.

83. The rates in *Madras* are mainly two—First a cess of one-eighth of revenue, producing 42 or 43 lakhs, which is devoted by Local Boards to roads, schools, hospitals, and other objects. These Local Boards are constituted by Madras Act IV of 1871. The village service system is in more regular operation in Madras than in any other part of India, and the rates on this account which are part of the settlement of the land revenue amount to about 22 lakhs.

On both of these accounts the revenue of 1883-84 was rather more than a year's revenue, for the reasons stated under "Land Revenue."

84. The *Bombay* rates, which are also assessed as part of the land revenue settlement (Bombay Acts VIII of 1865 and III of 1869), are one-sixteenth of the revenue. Two-thirds of this is called road cess, and one-third is education cess, and both are under the management of district boards. The produce is slightly under 16 lakhs for the road cess and 8 lakhs for the education cess. Here also the cess revenue followed the land revenue in showing an improvement over the figures of 1882-83.

Section B.—PRINCIPAL HEADS OF REVENUE—*continued.*

1882-83. Accounts.	VII.—Customs.			1883-84. Revised.	1883-84. Accounts.
IMPORTS—			Budget.		
83.2	Burma	.	85.1	83.2	82.8
148.7	Bengal	.	134.6	148.8	151.4
57.0	Madras	.	50.0	50.0	51.0
144.5	Bombay	.	140.6	149.5	153.9
<u>433.4</u>		TOTAL	<u>410.3</u>	<u>431.5</u>	<u>439.1</u>
EXPORTS—					
558.6	Burma	.	552.2	500.0	445.2
212.8	Bengal	.	210.7	215.6	199.2
43.8	Madras	.	33.5	45.6	60.8
36.4	Bombay	.	19.3	25.0	24.1
<u>841.6</u>		TOTAL	<u>815.7</u>	<u>786.2</u>	<u>729.3</u>
MISCELLANEOUS					
21.1		.	29.1	28.3	18.9
<u>1,296.1</u>		TOTAL	<u>1,255.1</u>	<u>1,246.0</u>	<u>1,187.3</u>

85. The above figures show the gross receipts. Taking refunds into consideration, we have the following comparative figures of net revenue:—

	1882-83.	1883-84.	1882-83.	1883-84.
Duties still in force—				
Liquors, import	378.9	405.7	418.4	420.5
Rice, export	715.5	747.8	814.9	705.8
Arms and ammunition	7.3	7.9	8.0	11.3
Duties now abolished	1,348.6	1,097.4	17.5	—4
Miscellaneous	28.3	31.1	21.1	18.9
TOTAL	<u>2,478.6</u>	<u>2,289.9</u>	<u>1,244.9</u>	<u>1,156.1</u>

86. The falling off, it will be seen, is entirely in the item of export duty in rice, the trade in which has greatly diminished through the prevalence of low prices in Europe. In Burma where the diminution is more marked than in Bengal, the cultivators by holding back supplies in the expectation of forcing prices up still further reduced the extent of the trade. The conditions of the rice export from Madras ports are somewhat different as they include considerable amounts sent to Ceylon. The Madras figures are therefore not affected in the same way as those of the principal exporting provinces,—Burma and Bengal.

87. The import duties, which are mainly levied on liquors, show little tendency to increase. The import of beer has slightly increased, but that of spirits has decreased.

88. The miscellaneous receipts have fallen off mainly by short receipts of overtime and demurrage charges.

1882-83. Accounts.	VIII.—Assessed Taxes.			1883-84. Budget.	1883-84. Revised.	1883-84. Accounts.
517.8	TOTAL	.	.	523.4	516.9	526.1

89. The estimates and the realisations were nearly the same as the figures of 1882-83. There was a slight improvement in the Punjab owing to advance payments for 1884-85, amounting to over a lakh of rupees.

1882-83. Accounts.	IX.—Forest.			1883-84. Budget.	1883-84. Revised.	1883-84. Accounts.
97.8	Central Provinces	.	.	97.0	95.8	99.5
250.4	Burma	.	.	214.0	245.1	250.9
101.3	North-Western Provinces	.	.	143.0	155.1	161.1
209.0	Bombay	.	.	194.0	236.0	250.3
277.0	Other Provinces	.	.	285.3	275.5	287.3
2.7	England	.	.	2.5	2.4	3.1
<u>938.3</u>		TOTAL	<u>935.8</u>	<u>1,009.9</u>	<u>1,052.2</u>	

Section B.—PRINCIPAL HEADS OF REVENUE—concluded.

90. The budget estimate in Burma was placed at an unnecessarily low figure owing to an over-estimate of the effect of the reduction from 7 per cent. to 1 per cent. of the duty on foreign timber, of which there had been at the time of framing the estimate less than a year's experience. The maintenance of high prices for teak kept the revenue figures at their former high level.

91. The excess in the North-Western Provinces arose from the supply of sleepers to the Bengal and N. W. Railway under construction. The budget estimate included operations on this account, but the actual revenue surpassed the estimates.

92. The improved revenue in Bombay was mostly due to large supplies of sleepers to the Southern Mahratta Railway under construction; and of fuel to the Indus Valley State Railway where there was an increasingly heavy traffic. The items of timber and firewood, removed by departmental agency, have from these causes risen from 75.2 and 34.9 in 1882-83 to 95.1 and 52.8. In minor matters also the forest conservancy has been more strict, and the item of grazing dues, for example, has risen from 25.7 in 1882-83 to 30.2 in 1883-84.

X.—Registration.

1882-83. Accounts.	TOTAL	Budget.	Revised.	1883-84. Accounts.
285.8		280.4	262.1	258.9

93. The apparent falling off is due to the transfer to the more appropriate heads of Land Revenue and Law and Justice, of the receipts of record rooms, which till last year were taken under this head, but are rather miscellaneous receipts of establishments charged under the abovenamed heads. Those receipts were in 1882-83, 8.5 in Bengal, 25.2 in North-Western Provinces, 6.0 in Punjab, and smaller sums elsewhere, against which there were charges of about half these amounts.

94. Excluding these the receipts are, except in the North-Western Provinces where there is a slight falling off, everywhere a little in advance of last year.

XI.—Tributes from Native States.

1882-83. Accounts.	India	Budget.	Revised.	1883-84. Accounts.
218.4		224.9	247.2	241.1
344.6	Madras	344.6	344.6	344.6
87.5	Bombay	89.9	85.0	90.4
39.4	Other Provinces	41.6	44.4	44.4
<hr/>		<hr/>	<hr/>	<hr/>
689.9	TOTAL	701.0	721.2	720.5

95. These figures vary only as some item falls into arrears or some arrear is recovered. Last year's realisations were rather less than a year's dues; and this year's are, partly in consequence of that, a little more than a year's dues.

Section B.—DIRECT DEMANDS ON THE REVENUE.

1882-83. Accounts.	Budget.	Revised.	1883-84. Accounts.
8,477.0 EXPENDITURE	8,634.3	8,479.7	8,482.6

96. Under this head we have first to note a large falling off under opium, 310.6, compared with Budget, and 428.1 compared with last year, due entirely to the failure of the opium crop, which was much smaller than in any recent year. A saving of 99.7 under salt arises chiefly from smaller progress being made on revising preventive establishments in Madras and Bombay, the figures being in the end nearly the same as those of 1882-83. The account of Land Revenue refunds under the recent orders of the Secretary of State regarding enhancements in Bombay brought an excess of 150.6 under the head of Refunds. The only question of estimate here involved was the particular year into which the charge should come. Under the other heads of expenditure there were for the most part small savings.

1882-83. Accounts.	3.—Refunds and Drawbacks.	Budget.	Revised.	1883-84. Accounts.
91.5	Land Revenue	47.9	208.9	221.6
53.8	Salt	25.4	42.3	34.6
36.6	Stamps	36.0	37.4	39.3
52.4	Customs	37.6	30.9	31.1
21.0	Assessed Taxes	18.6	16.3	16.0
61.3	Other Revenue Refunds	30.4	38.6	45.7
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
316.6	TOTAL	195.9	374.4	388.3

97. It is mainly under *Land Revenue* that explanation is required of the variations under this head, and there the figures have been unusually large in Madras and in Bombay. They are, namely:—

21.0	Madras	10.0	32.1	32.7
	Bombay—			
33.0	Special Refunds . . . . .	..	141.0	150.6
13.8	Other Refunds	13.0	12.8	18.1
23.7	Other Provinces	24.9	23.0	20.2
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
91.5	TOTAL	47.9	208.9	221.6

98. In Madras there were two heavy payments, aggregating 10.0 in the Godavari District.

99. The "Special" Bombay figure is connected with the arrangements for adjustment of the difference of assessment alluded to in last year's report. At the time of the budget estimates the matter was expected to be settled within 1882-83, but as very little came into that year, 141.0 was provided in the revised estimates according to the Collectors' statements. The whole amount allowed against the provision of 141.0 was 150.6.

100. The "Other Revenue Refunds" were especially heavy last year on account of Excise refunds having to be made in Bombay for two years. These refunds in 1883-84 have returned to a normal figure, and would have been lower but for two special payments, amounting to 9.3 in the Madras districts of Madura and Tinnevelly.

1882-83. Accounts.	4.—Assignments and Compensations.	Budget.	Revised.	1883-84. Accounts.
286.3	India	312.2	323.6	314.8
7.3	Central Provinces	7.3	7.3	7.2
3.0	Assam	3.3	3.2	3.4
11.3	Bengal	12.3	11.8	11.0
6.6	North-Western Provinces	7.8	8.0	7.6
21.5	Punjab	21.7	21.4	21.1
119.4	Madras	118.1	117.9	116.8
739.6	Bombay	763.4	763.0	757.0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
1,195.1	TOTAL	1,246.1	1,256.2	1,238.9

Section B.—DIRECT DEMANDS ON THE REVENUE—continued.

101. The payments in India are mostly salt compensations, of which the annual amount is nearly that stated in the budget estimate. It was mentioned in last year's report that 27.3 remained unpaid in 1882-83 out of certain of these payments, and the discharge of these arrears in 1883-84 causes a comparative increase in the charges. The difference between the revised estimates and the actuals represents some arrears unpaid to the States of Jodhpur and Jeypore.

102. The only other large figure is that of Bombay, which was affected in much the same way. 16.1 remained unpaid at end of 1882-83, and enhanced the charges of 1883-84. Besides this, some of the Bombay charges depend upon, and are liable to increase with the land revenue assessment.

1882-83. Accounts.	5.—Land Revenue.	1883-84. Budget.	Revised.	Accounts.
CHARGES, EXCLUDING REVENUE SURVEY UNDER SURVEY OF INDIA—				
35.2	India	25.7	25.4	30.8
75.2	Central Provinces	78.3	76.7	64.6
154.7	Burma	164.8	165.6	178.6
89.0	Assam	81.5	86.2	82.6
321.8	Bengal	316.5	336.9	337.3
640.9	North-Western Provinces	786.7	764.3	769.0
233.1	Punjab	247.0	232.9	289.2
740.2	Madras	756.2	771.8	772.7
652.0	Bombay	648.0	665.0	675.2
3,932.1	TOTAL OTHER CHARGES	3,104.7	3,124.8	3,200.0
5	Add England	9	3	3
3,042.5	TOTAL INCLUDING REVENUE SURVEY	3,211.7	3,242.5	3,329.2
REVENUE SURVEY CHARGES—				
11.7	India	10.1	10.7	10.7
...	Central Provinces . . . . .	...	1.5	1.5
60.8	Burma	64.6	65.9	66.5
2.7	Assam	2.1	8.7	7.5
6.4	Bengal	8.4	9.0	9.5
26.3	North-Western Provinces	26.7	27.8	31.7
2.0	Punjab	3.0	2.7	1.5
109.9	TOTAL REVENUE SURVEY CHARGES	114.9	126.3	128.9

The expenditure under this head has been exhibited in the Finance and Revenue Accounts in a more completely classified form than before.

103. For the advance under *India* see explanation on the Revenue side, para. 49.

104. The estimates in *Burma* were under several heads much over-spent. A portion of the excess occurs under the head of Commission on collections and is easily explained with reference to the increase in the amount of land revenue gathered in. But under Collectors' and Deputy Commissioners' establishments, the increase from 63.3 in budget to 69.6 in the accounts, seems to be due to insufficiency of estimates.

105. The excess in *Assam* is mainly due to some heavy charges for settlement and survey of waste lands which were not provided for in the budget estimates.

106. In *Bengal* the accounts contain a small charge for record-room establishments and also some establishment charges which have hitherto been put down to Provincial Rates. During the year also considerable charges, not provided for in the estimates, were incurred in the management of Government estates in Midnapore district.

107. The *North-West* estimates provided about ten lakhs new expenditure on payment of Patwaris, under the arrangements introduced in March 1882.

108. The large excess in the *Punjab* is for the most part nominal and arises from the inclusion in the accounts of six or eight lakhs of revenue and expenditure on account of Process-serving and Patwaris. The revenue will be found under the head of Provincial Rates.

109. In *Madras* the additional cost of the revision of subordinate establishments was not sufficiently provided for; and besides this, arrangements were made at the end of the year for pushing on the survey work at an additional cost of 12.0 not provided for in the estimates.

Section B.—DIRECT DEMANDS ON THE REVENUE—continued.

110. In *Bombay* there were also some new charges, mostly of a temporary nature, for which the estimates had not provided, such as village establishments for the collection of a new cess in Sind, 6.6 for destruction of locusts, and about 8.0 by bringing to account certain arrear charges for survey operations in Sind, which it is the practice to adjust, as between Government and occupants, only when the survey operations are brought to a close.

111. The *Revenue Survey* charges incurred in the Survey of India are separately set forth in the above abstract statement, because they are the subject of a special financial arrangement for the distribution of charges in accordance with the work done. The matter will be dealt with under the principal head of "Survey of India."

This arrangement, however, does not affect Madras and *Bombay* where Revenue Survey charges are purely Local.

1882-83. Accounts.	6.—Opium.			1883-84. Revised.	1883-84. Accounts.
BENGAL—					
2,156.0	Payments to cultivators and manufacturing charges		2,026.8	1,730.9	1,721.8
124.6	Other charges		135.5	129.1	129.2
2.2	India, Punjab, Bombay, and England		3.0	3.5	3.7
2,282.8		TOTAL	2,165.3	1,863.5	1,854.7

112. The whole of the difference shown in these figures is to be accounted for by the unusually short produce of the season. The extent to which advances and settlement of advances enter into the accounts prevents any accurate reckoning of the expenditure at so much per chest, and a short crop is necessarily comparatively more expensive than a full one. The following figures, however, bear on the matter:—

Year.	No. of chests produced. Provision.	Excise.	Total.	Total payments to cultivators and manufacture charges.	Average per chest.
1880-81	52,969	3,774	56,743	1,909.2	R 336
1881-82	49,732	4,768	54,500	1,931.4	" 354
1882-83	54,039	3,965	58,004	2,156.0	" 372
1883-84	38,214	4,318	42,532	1,721.8	" 405

113. The miscellaneous charges have been swollen by the cost, 4.6, of a Commission of Enquiry into the working of the department, and the Calcutta charges reckoned under this head stand, for the same reason, at an unusually high figure, having been for the last three years 3.7, 4.0, and 5.8.

1882-83. Accounts.	7.—Salt.			1883-84. Revised.	1883-84. Accounts.
NORTHERN INDIA SALT DEPARTMENT.					
106.3	Establishments and Contingencies		107.9	105.7	105.9
Manufacture and Excavation—					
17.6	Sambhar		22.5	22.5	22.6
5	Didwana		1.0	1.0	8
8.1	Pachbudra		5.0	2.5	2.1
1	Phalodi		6	3	...
..	Luni . . . . .		...	...	...
6.3	Punjab Mines		8.0	7.5	6.0
33.5	Purchase and Freight		47.4	46.9	35.7
3.6	Burma and Bengal		5.5	5.5	4.6
Madras—					
81.6	Establishments and Contingencies		112.4	105.9	104.4
70.7	Purchase and Freight		77.6	57.1	56.2
Bombay—					
81.3	Establishments and Contingencies		109.7	82.0	76.7
37.2	Purchase and Freight		46.5	36.8	37.5
2.2	Treaty Salt		2.2	1.2	...
..	England . . . . .		...	4.1	4.1
449.0		TOTAL	546.3	478.9	446.6

114. In the *Northern India Salt Department* the differences occur in respect of manufacture and purchase and freight. In the first of these, the season at Sambhar Lake was

Section B.—DIRECT DEMANDS ON THE REVENUE.—*continued.*

more prosperous than last year, but in Pachbudra there was a failure, owing partly to the iuroads of Bombay salt and partly to the obstacles interposed by want of fodder along the trade route.

115. The diminution of charges under purchase and freight is due to further progress in shutting up the depôts introduced a few years ago.

116. Under *Madras* the budget estimate provided for the reorganisation of establishments, which had only very partially come into the accounts of 1882-83. The expenditure was within the estimate under purchase and freight; the figures were reduced by an unfavourable manufacturing season, which has left its mark also on the revenue.

117. In *Bombay* the progress of the organisation of establishments and of the Kathiawar preventive line lags behind the estimates. A furthur saving of 10,0 occurred in respect of the intended outlay on petty construction for the preventive force, the work being partly made over to the Public Works Department in whose accounts it will appear.

118. The absence of budget provision in *England* was due to want of information as to the demands to be made for stores.

<i>1882-83.</i> Accounts.	8.—Stamps.	Budget.	<i>1883-84.</i> Revised.	Accounts.
INDIA—				
59.0	Charge for sales (chiefly discount)	59.9	63.4	62.1
19.5	Other expenditure	19.7	19.6	19.2
44.9	ENGLAND	23.4	27.7	27.8
123.4	TOTAL	103.0	110.7	109.1

119. The charges under the first head have been increased in three provinces,—Assam, Bengal, and Madras. In Assam the charges for sale of court-fee stamps have increased from 8 to 1.4 (budget 7) owing to an increase in the rate of discount allowed.

120. In Madras the charges include for the first time an amount of 1.4 expended in respect of new arrangements for copies of judicial papers.

121. The indents on *England* exceeded the estimate.

<i>1882-83.</i> Accounts.	9.—Excise.	Budget.	<i>1883-84.</i> Revised.	Accounts.
94.4	TOTAL	94.4	92.8	92.3
INDIA—				
122. The savings have occurred chiefly in Bengal and North-Western Provinces. In the former there has been a slight reduction of preventive and distillery establishments and in the latter an experiment in directly managing the excise farms in Meerut and Bulandshahr was discontinued.				
1882-83. Accounts.	10.—Provincial Rates.	Budget.	<i>1883-84.</i> Revised.	Accounts.
23.5	Bengal	20.7	25.0	26.9
30.0	Other Provinces	30.4	28.1	27.6
53.5	TOTAL	51.1	53.1	54.5

123. The increase under this head is due to establishments entertained for revaluations; they no doubt paid for themselves in increased receipts, as mentioned upon the receipt side; but their omission from the budget estimates is due to the fact that the administrative arrangements run by the year from October to September.

<i>1882-83.</i> Accounts.	II.—Customs.	Budget.	<i>1883-84.</i> Revised.	Accounts.
19.6	Burma	18.3	17.4	17.3
55.8	Bengal	49.6	48.0	48.6
18.5	Madras	18.3	17.3	17.0
61.1	Bombay	57.5	55.5	56.5
...	England. . . . . .	...	...	...
155.0	TOTAL	143.7	138.2	139.3

124. The Customs establishments were reduced as soon as possible after the abolition of duties in March 1882, but naturally the reductions had not then full effect in the accounts of 1882-83. They were complete by the beginning of 1883-84, and this year thus shows a lower scale of charges. Some small savings have accrued also through the absence of overtime employment, as noted upon the receipt side.

Section B.—DIRECT DEMANDS ON THE REVENUE—concluded.

1882-83. Accounts.	12.—Assessed Taxes.	Budget.	1883-84. Revised.	Accounts.
12.9	TOTAL	14.0	13.6	13.2

125. The charges in each province stand at a little more than last year, but the figures are very similar, both under Revenue and under Expenditure. I therefore take this opportunity of comparing percentages:—

	Net Receipts.	Collection Charges.		Per thousand Rupees collected.
		£	R	
India	4	...	...
Central Provinces	24,858	45	1.8	
Bengal	148,300	9,668	65.1	
North-Western Provinces	114,720	635	5.5	
Punjab	53,228	193	3.6	
Madras	46,130	680	14.7	
Bombay	122,879	1,993	16.2	
TOTAL	510,119	13,314		

126. The singular inequality of the charges for collection arises from the differences of system in the several provinces, in the matter of subordinate revenue establishments.

1882-83. Accounts.	13.—Forest.	Budget.	1883-84. Revised.	Accounts.
41.1	Central Provinces	50.0	45.8	43.5
121.9	Burma	132.0	140.4	121.6
83.8	North-Western Provinces	113.0	111.2	104.1
126.2	Bombay	140.1	158.4	154.5
189.0	Other Provinces	236.4	224.6	219.8
5.3	England	5.0	4.6	5.9
567.3	TOTAL	676.5	685.0	649.4

127. In the first three provinces the budget estimates, framed at a time when the Forest Department was especially active, provided for very active operations in the future. In the *Central Provinces* this expectation was disappointed and both revenue and expenditure only slightly exceeded that of 1882-83. In *Burma* heavy operations were proceeding at the end of the year, and caused an enhancement of charge to be provided for in the revised estimate. A good deal of the expenditure however remained to pass over into 1884-85, partly through the stranding of a lot of timber on its way to dépôt, partly through non-settlement of certain contractors' accounts. As the dépôt system is largely in operation in *Burma*, curtailment of expenditure in the supply of dépôts may be coincident with high revenue for supplies made from them. In the *North-Western Provinces*, the budget estimate provided for extended operations for the supply of sleepers to the Bengal and N. W. Railway, which are noticed also on the revenue side.

128. In *Bombay* the differences mainly arise in connection with two heads as follows:—

49.3	Removal of timber by Government agency	49.5	67.3	67.5
73.4	Demarcation	33.9	31.4	23.4

129. The first of these is accounted for by the operations noticed on the revenue side. The second by a failure on the part of the department to secure the progress expected in their budget estimates.

130. In the department generally the estimates for establishments as well as for other charges seem to be higher than is necessary, but this particular year the over-estimate was partly attributable to the issue of orders regarding departmental reorganisation.

1882-83. Accounts.	14.—Registration.	Budget.	1883-84. Revised.	Accounts.
184.5	TOTAL	186.3	170.8	167.1

131. This diminution of expenditure represents the removal to departmental heads of the record-room charges under the change of classification noted on the revenue side.

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
1,709.0	RECEIPTS	1,670.0	1,623.1	1,672.7
1,908.6	EXPENDITURE	2,039.8	2,020.4	1,984.0
<hr/> <u>— 199.6</u>	<u>NET</u>	<u>— 369.8</u>	<u>— 397.3</u>	<u>— 311.3</u>
<hr/> <u>— 216.2</u>	<u>POST OFFICE (NET)</u>	<u>— 211.9</u>	<u>— 214.2</u>	<u>— 215.8</u>
<u>— 80.0</u>	<u>TELEGRAPH (NET)</u>	<u>— 184.5</u>	<u>— 186.7</u>	<u>— 146.6</u>
<u>+ 96.6</u>	<u>MINT (NET)</u>	<u>+ 26.6</u>	<u>+ 3.6</u>	<u>+ 51.1</u>

132. The variations from estimate here are not very great. The net saving compared with estimates, and the principal difference as compared with last year's figures are both under the Capital account of Telegraph expenditure.

XII.—Post Office.

1882-83. Accounts.		IMPERIAL POST OFFICE.	1883-84. Budget	1883-84. Revised.	1883-84. Accounts.
608.4	Sale of Postage Stamps	632.4	649.9	651.8	
257.0	Parcel and other Postage collected in cash	261.0	259.6	261.2	
80.8	Money Order Fees including Postal Orders	85.7	89.0	91.5	
52.2	Other Receipts	52.2	38.2	38.5	
<hr/> <u>998.4</u>	<u>TOTAL</u>	<u>1,031.3</u>	<u>1,036.7</u>	<u>1,043.0</u>	
<u>36.8</u>	<u>DEDUCT—Accounted for to other Governments</u>	<u>25.3</u>	<u>29.8</u>	<u>28.8</u>	
<hr/> <u>971.6</u>	<u>NET RECEIPTS</u>	<u>1,006.0</u>	<u>1,006.9</u>	<u>1,014.2</u>	
<u>6.2</u>	<u>ADD—District Post</u>	<u>4.9</u>	<u>4.8</u>	<u>4.5</u>	
<hr/> <u>977.8</u>	<u>TOTAL</u>	<u>1,010.9</u>	<u>1,011.7</u>	<u>1,018.7</u>	

133. Under the first two heads there is a little more to say than that the transactions of the department continue to show an increase which this year is rather larger than usual. Money orders also continue to increase, as shown by the following figures :—

	1881-82.	1882-83.	1883-84.
Inland Orders	5,733.5	6,468.4	7,313.4
Overland and Foreign Orders	174.7	213.0	240.2

And with them the amount of commission they bring in.

134. The miscellaneous receipts are mostly on account of Passenger Van and Bullock Train Service. They fell off largely (as did also the expenditure) owing to the closing of the Ferozepur-Ludhiana line and of the agency in Calcutta.

XIII.—Telegraph.

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
410.8	Indian	453.6	411.4	401.9
134.0	Indo-European	103.4	113.4	120.3
5	Provincial	1	3	4
<hr/> <u>545.3</u>	<u>TOTAL</u>	<u>557.1</u>	<u>525.1</u>	<u>522.6</u>

135. The decrease in Indian receipts is mostly due to reduction of tariff in respect of State messages by the application to them of the "Deferred" rate. This prevented the increase of revenue which had been assumed in the budget estimate. The revised estimate would have been realised, but for the postponement from 1883-84 to 1884-85 of certain recoveries from railways.

136. In the Indo-European Telegraph several causes combined to increase the receipts, a stoppage on the Eastern Company's line, general briskness of trade on the Persian Gulf Section, and some casual receipts by sale of old buildings at Teheran, which may, however, have to be refunded.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued.

137. For a comparison between years, it is necessary to take into account the payments made under the common-purse arrangements, the net revenue appearing as follows:—

	1882-83.	1883-84.	1883-84.
Gross revenue	92.6	134.0	120.3
Repayments	8.7	30.7	5.8
NET	83.9	103.3	114.5

and explaining the apparent decrease of revenue in 1883-84.

XIV.—Mint.		
1882-83. Accounts.	Budget.	1883-84. Revised.
108.9	83.5	61.0
35.0	10.0	15.0
OTHER RECEIPTS.		
8.0	6.3	6.3
6	...	...
33.4	2.2	4.0
185.9	TOTAL 102.0	86.3
		131.4

138. The seignorage on silver is necessarily incapable of accurate forecast, and even the revised estimates are liable to be disturbed by excessive or deficient remittances at the end of the year.

139. The importations of silver have been in recent years—

	Net Importation.	Silver Coinage.	Seignorage.
1878-79	3,970.7	7,210.8	141.2
1879-80	7,869.7	10,257.0	212.0
1880-81	3,892.6	4,249.7	76.1
1881-82	5,379.0	2,186.3	43.4
1882-83	7,480.6	6,427.4	108.9
1883-84	6,406.2	3,663.4	64.5

140. The gain on copper coinage is a somewhat complicated account, and the nature of it may with advantage be explained in a little detail.

The Government necessarily keeps a large amount of copper coin in stock, and as the manufacture of R100 worth of coin costs only about R45, there is a gain on manufacture of about R55 per R100. This profit, however, we are entitled to take as revenue only when the coin passes from reserve stock into actual circulation. At the beginning of the year we held in reserve stock

And we held, under a suspense account, the profit of its manufacture, namely

The manufacture of copper coin is carried on entirely under an advance account, which we charge with the cost of copper and other expenditure of manufacture. As we credit this account with the nominal value of the copper manufactured, we found that it had obtained, by manufacturing copper coins of the nominal value of

A net profit (taken under the aforesaid suspense account) of After meeting the loss incurred by the destruction of old and other coin of the nominal value of

We had thus to deal with copper coin, the sum of A and C less E And the profit realised on it, which is the sum of B and D

Now, of the amount of copper coin mentioned in line F, there was

Passed into circulation	H 42.6	79.3	114.4
Remaining in reserve stock	K 160.9	147.2	116.8
Otherwise disposed of	L 7.3	28.0	10.7

reckoning which gave us the following proportional distribution of the profit G—

Appropriae to revenue	M 23.4	45.7	72.6
Remaining under suspense account	N 87.9	84.8	74.1
Written off on account of coins otherwise disposed of	3.1	11.4	4.3
TOTAL AS BEFORE	114.4	141.9	151.0

D

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued.

Against M. we had further to charge such expenses as those of the conveyance of copper into the interior, which amounted to 9.4 10.7 16.6
And left us with net gain on revenue account of 14.0 35.0 56.0
(a) Difference of 2.4 due to the Bombay profit account not having been taken into account in 1881-83, and a net credit balance of 2.4 having been brought on the India books in 1882-83.

141. This continuing increase in the amount of copper coins passing into circulation has been quite unanticipated.

142. The special miscellaneous receipts of the Bombay mint of 1882-83 are not repeated in 1883-84. Otherwise there is nothing in the other receipts to remark. They were in both mints a little better than estimate.

15.—Post Office.

1882-83. Accounts.	IMPERIAL POST OFFICE.	Budget.	1883-84.	
			Revised.	Accounts.
36.2	Chief Post Office	41.9	41.1	40.9
614.1	Presidency and District Offices	644.4	636.7	639.4
303.1	Conveyance of Mails	292.4	301.4	302.3
30.4	Other Charges	26.3	28.9	30.8
983.8	TOTAL	1,005.0	1,008.1	1,013.4
108.7		115.8	112.2	114.6
1,092.5	ADD—District Post Office			
101.5				
1,194.0	TOTAL INDIA	1,120.8	1,120.3	1,128.0
	ENGLAND	102.0	105.6	106.5
		1,222.8	1,225.9	1,234.5

143. The estimates under Chief Office were enhanced to provide for the additional work connected with Postal Notes and Postal Savings Banks. Both under this and under the next head the Director General did not find it necessary to bring into operation all the increases he had estimated for.

144. The excess in the charge for conveyance of mails must be taken directly against the large increase of receipts by letter postage. The payments to railways depend largely on weight and bulk, and an unexpected increase in these produced larger payments as well as larger receipts.

145. The miscellaneous charges also exceeded estimate: part of this excess arose from the separation of the Guarantee Fund into a deposit account. All new receipts passed to this deposit account, while the expenditure was to continue under the service head until the receipts, already brought to account, were exhausted.

146. The indents for English stores somewhat exceeded the estimate.

16.—Telegraph.

1882-83. Accounts.	INDIAN TELEGRAPH.	1883-84.	
		Budget.	Revised.
74.2	CAPITAL ACCOUNT.	106.5	82.3
75.8	India	153.0	125.5
	England		
340.3	REVENUE ACCOUNT.	367.5	384.8
7.4	India	7.0	9.0
	England		
62.3	INDO-EUROPEAN TELEGRAPH.	69.2	66.0
63.8	India	38.0	38.1
	England		
...	PROVINCIAL.		
1.5	Bengal . . . . .	...	2
	Bombay	4	5.9
625.3	TOTAL	741.6	711.8

147. Indian Telegraph.—There has been a difference between estimates and accounts in India in respect of the treatment of certain charges for first fitting of offices, which were estimated under Revenue but charged correctly to Capital. Taking both accounts

Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued.

together we get, budget 474.0, revised 467.1, and accounts 439.8, the saving in charges being due to the establishment being kept below the authorised strength. The savings in the English account arose from several indents for stores being received too late for execution within the year.

148. Under *Indo-European Telegraph*, the India charges were reduced by postponement of projected alterations of the line in Persia, a work which in some measure depends upon the progress of the Persian Government in making a new road. Establishments were also smaller than estimated. The English part of the charges, both under estimate and under accounts, falls short of last year by reason of the diminution of refunds noticed on the revenue side.

1882-83.			1883-84.		
Accounts.			Budget.	Revised.	Accounts.
46.8	Calcutta Mint		36.2	42.6	42.5
36.5	Bombay Mint		35.0	35.0	33.4
6.0	Stores from England		4.2	5.1	4.4
89.3			TOTAL	82.7	80.3

149. The excess expenditure in Calcutta is in the recoinage of old silver coin called in by F. D. No. 2432, dated 17th August 1881, which was not sufficiently provided for in the estimates.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1882-83. Accounts.		Budget.	Revised.	1883-84. Accounts.
1,437.3	RECEIPTS	1,402.3	1,437.0	1,427.7
	150. The main features of the comparison with 1882-83 are a falling off in jail manufactures and an increase in police receipts. Both of these, however, arise out of circumstances that affect, nearly equally, both sides of the account. There is a real falling off of revenue under Law and Justice, which was noticed also in 1882-83.			

1882-83. Accounts.	XV.—Law and Justice.	Budget.	Revised.	1883-84. Accounts.
250.9	Fees, Fines and Forfeitures	263.3	240.1	228.7
246.6	Jail Manufactures	233.2	222.5	192.9
159.4	Other Receipts	148.5	126.4	152.3
656.9	TOTAL	645.0	589.0	573.9

151. Last year's report noticed the general falling off in the revenue from fees, fines, and forfeitures; and it has continued during the current year, nearly every province bearing witness to it. Part of the decrease is connected with the increase on stamp revenue, and arises from arrangements made for the collection of fees in stamps; but the greater part of it is in the item of "casual" receipts by fines and forfeitures. Jail manufactures also show a marked decrease, arising from the issue of orders by Government to curtail certain jail industries which competed with private trade. The net figures of jail manufacture are as follow:—

	1882-83.	1881-82.	1882-83.	1883-84.
Receipts	246.6	262.3	246.6	192.9
Expenditure	230.4	225.9	213.1	161.6
NET	16.2	36.4	33.5	31.3

So that the contraction of the jail industries has not as yet involved any loss of net revenue, though it seems to have prevented an increase of it.

1882-83. Accounts.	XVI.—Police.	Budget.	Revised.	1883-84. Accounts.
132.7	Fees, Fines, and Forfeitures	134.7	138.5	146.7
94.9	Other Receipts	91.5	172.3	165.2
227.6	TOTAL	226.2	310.8	311.9

152. The increase under the first of these heads is mostly in Bengal and in the North-Western Provinces, and in both cases is due to increase in the number of cattle pounds and higher revenue received from them. Under other receipts, the increases are mainly such as are counterbalanced by excess of expenditure; namely, payments received in the Punjab, Bombay, and elsewhere for police supplied to municipalities and cantonments; the particulars of these are stated in the remarks upon the expenditure. The increase, as compared with budget estimate, would have been still greater, but that in Bengal there was an over estimate.

1882-83. Accounts.	XVII.—Marine.	Budget.	Revised.	1883-84. Accounts.
	MARINE DEPARTMENT.			
100.9	Dockyards and sea-going vessels	89.0	77.5	76.0
	CIVIL DEPARTMENT. (Ports, Lighthouses, and River Navigation.)			
21.2	Burmah	22.5	21.2	20.5
...	Assam . . . . .	...	1.6	1.4
95.2	Bengal	89.5	95.0	89.6
5	Madras	1.8	6	5
4.6	Bombay	4.3	5.0	4.8
222.4	TOTAL	207.1	200.9	192.8

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

153. The diminution of receipts under *Marine Department* is due to diminution of work performed for other departments in the dockyards.

154. In the Civil Department it is only under Bengal that any explanation is required. The receipts there are mostly in connection with the Pilotage on the Hooghly river, and the falling off in the export trade, at the end of the year, caused a declension of the receipts in the last quarter of the year.

XVIII.—Education.			Budget.	1883-84. Revised.	Accounts.
1882-83. Accounts.	Fees		123.7	125.5	128.5
121.4	Other Receipts		81.2	75.4	75.9
77.2					
198.6		TOTAL	204.9	200.9	204.4

155. The receipts from fees, in every province, were in excess of Budget Estimate, and in nearly every province, notably in Madras, are higher than those of last year. The falling off in other receipts as compared with estimates is due to refusal on the part of Municipalities in Bengal to make contributions to High Schools.

XIX.—Medical.			Budget.	1883-84. Revised.	Accounts.
1882-83. Accounts.	INDIA—				
16.3	Hospital fees		28.1	16.6	18.6
37.5	Other receipts		18.5	31.6	34.0
2.3	ENGLAND		2.0	2.0	2.4
56.0		TOTAL	48.6	50.2	55.0

156. By a mis-classification in the North-West Estimates 12.1 which belonged to the head "other receipts" was shown as Hospital fees. With this alteration the Budget figures stand at 16.0 and 30.6 and the actuals follow them with a slight increase in both heads.

XX.—Scientific and other Minor Departments.			Budget.	1883-84. Revised.	Accounts.
1882-83. Accounts.	CINCHONA PLANTATIONS—				
1.4	England . . . . .		...	...	...
26.6	India		16.3	26.7	24.0
	INLAND LABOUR TRANSPORT—				
6.8	Fees		7.4	7.4	9.4
8.5	MATHEMATICAL INSTRUMENT DEPARTMENT		14.7	13.8	15.9
32.4	OTHER ITEMS (India)		31.6	36.1	39.4
	" (England)		5	1.2	1.0
75.7		TOTAL	70.5	85.2	89.7

157. The variation in respect of Cinchona sold arises entirely in the proceedings of the Madras Government, which had at first intended that no sales should be made in 1883-84. The Revised Estimates provided for 10.7 the estimated produce of a sale of 165 bales which had been ordered by the Government, but as the prices realised disappointed expectations, the sales were afterwards suspended.

158. The transactions of the Mathematical Instrument Department were more considerable than they have been for some past years.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts
10,948.0 EXPENDITURE	11,153.6	11,307.0	11,250.0

159. The differences under Jail Manufactures and Police balance each other and respond to differences already noticed upon the revenue side. The larger part of the increase of 96.5, as compared with Budget, arises from purchases of vessels charged to Marine and from six months' payment of subsidy to the Amir of Afghanistan under an arrangement made after the estimates were passed. There is excess expenditure also under general administration.

18—General Administration.**GOVERNMENTS AND SECRETARIATS.**

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
344.5	India	334.3	340.5	321.6
14.8	Central Provinces	14.8	15.0	15.8
16.8	Burmah	17.0	17.7	17.5
12.8	Assam	13.5	14.2	15.3
62.7	Bengal	60.9	61.4	61.9
49.2	North-Western Provinces	47.1	48.8	52.9
45.1	Punjab	43.9	45.5	43.8
74.1	Madras	70.0	72.2	72.4
97.5	Bombay	97.6	98.5	99.2
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
717.5	TOTAL	699.1	713.8	700.4

REVENUE CONTROL AND FINANCIAL OFFICERS—

81.3	India	94.3	96.5	97.9
25.9	Central Provinces	26.3	26.5	38.6
27.7	Burmah	31.9	30.1	31.5
10.0	Assam	10.8	9.8	10.3
127.0	Bengal	128.2	132.7	134.7
100.5	North-Western Provinces	103.9	105.8	106.3
83.8	Punjab	81.9	83.9	93.8
69.4	Madras	68.7	70.5	69.9
72.0	Bombay	70.9	75.0	75.6
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
596.6	TOTAL	616.8	630.8	658.6
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
249.8	ENGLAND	239.0	241.7	239.4
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
1,563.9	TOTAL OF ALL	1,554.9	1,586.3	1,598.4

160. Under *Governments and Secretariats* there were several causes of saving in the India Estimates. Out of 8.0 for Telegraph charges (Viceroy's Household) only 5.2 were spent; and for half the year an appointment of Executive Member of Council was vacant. The Home and Foreign Secretariats had also large savings in their contingent expenditure. The Revised Estimate made an addition of more than 10.0 to the provision for tour charges; but the Expenditure finally fell below the original provision.

161. A small excess in the Central Provinces is due to some casual expenditure.

162. In Burmah the slight excess is met by a decrease under the second group of the charges. That in Assam is due to the Chief Commissioner taking leave for three months during part of which time there were double payments.

163. In Bengal the excess was mostly under Tour allowances; and in the North-Western Provinces there is a large excess under this head (Expenditure 11.8 against Estimate 7.0), part of which, being outlay on Tents and Carpets, ought either to have been foreseen, or not to have been incurred.

164. The excess in Madras is due to leave arrangements in the Secretariat, and that in Bombay to expenditure, unprovided for in the estimates, incurred in building a Railway carriage for His Excellency the Governor.

165. Under *Revenue Control* and other charges, we have first an excess in India due to an arrear payment of 4.3 of allowance due to the Presidency Bank for 1882-83. In Bengal there was excess expenditure under Commissioners and under Local Fund

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.

Establishments, the cause of which is the same as explained in paragraph 145 of last year's report. The excess in the North-West is a mere transfer of certain Local Fund Establishment charges from the head of Land Revenue. That in the Punjab is due to the same causes as the Bengal excess.

166. The following figures are the abstract statement of Indian charges under this head, continued from last year's report.

	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
Governors and Chief Commissioners	168.6	172.2	165.2	173.2	172.9
Councils and Secretariats	543.3	544.3	513.2	544.3	527.5
Revenue Boards and Commissioners	305.0	311.6	311.5	315.3	319.8
Offices of Account and Finance	245.3	243.0	252.4	257.9	281.5
Other Charges	16.3	20.4	20.6	23.4	57.3

19.—Law and Justice.

1882-83. Accounts.	COURTS OF JUSTICE AND LAW OFFICERS.	Budget.	1883-84. Revised.	Accounts.
13.5	India	16.4	16.8	17.1
68.7	Central Provinces	72.1	70.8	69.3
94.4	Burmah	100.6	99.0	99.8
49.9	Assam	50.9	50.8	50.1
746.5	Bengal	752.5	758.5	748.1
395.5	North-Western Provinces	402.0	400.6	404.8
219.1	Punjab	224.2	224.2	227.4
377.9	Madras	375.8	379.6	381.6
431.7	Bombay	432.6	434.4	437.1
<hr/> 2,397.2	<hr/> TOTAL COURTS OF JUSTICE	<hr/> 2,427.1	<hr/> 2,434.7	<hr/> 2,434.7
132.1	Port Blair Settlement	139.7	135.4	136.0
466.3	Jail Charges	505.0	457.3	462.8
213.1	Jail Manufactures	225.2	190.2	161.6
39.7	Refunds	43.3	39.3	38.7
5.4	Other Charges	4.8	4.5	4.6
1.3	England	1.6	3	4
<hr/> 3,255.1	<hr/> TOTAL	<hr/> 3,346.7	<hr/> 3,261.7	<hr/> 3,238.8

167. The first part of these charges, being for the most part salaries, exhibits no great variation from estimates or from the actuals of last year. The apparent excesses in the North-Western Provinces and Madras are really due to the inclusion of record office charges, under new arrangements which have brought in equivalent receipts. In the Punjab additional Judges in the Chief Court and additional Munsiffs were entertained and caused a considerable excess over last year's figures and a small excess over estimates. The excess in Bombay occurred also mostly in respect of Civil and Sessions Courts.

168. *Jail Charges*, as in all years in which prices are fairly low, exhibit a considerable saving compared with estimates, as the estimates for feeding prisoners are of necessity taken at a reasonably high level. The saving in charges of *Jail Manufacture* has been explained in connection with the receipts under that head.

20.—Police.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
34.4	India	36.8	36.8
130.7	Central Provinces	133.5	138.7
223.3	Burmah	237.4	235.0
81.8	Assam	84.5	86.0
446.1	Bengal	477.8	459.5
596.8	North-Western Provinces	614.4	602.4
282.6	Punjab	282.8	329.7
396.3	Madras	399.3	391.2
450.9	Bombay	441.5	481.3
<hr/> 2,642.9	<hr/> TOTAL	<hr/> 3,708.0	<hr/> 2,760.6
			<hr/> 2,761.0

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS—*continued.*

169. The excess of charges in the Central Provinces is chiefly due to a local expedition against the Kalahandi State, and will be partly recovered from the revenues of that State. In Assam the increase of expenditure arises from a re-organization of the frontier police, ordered by the Government of India in September 1883. In Bengal the budget estimates were taken at a high figure to provide for the cost of municipal police recently added to the charges of Government, but very considerable savings in the District Executive force have greatly diminished this excess charge. The same savings affect also the figures of the North-Western Provinces.

170. In the Punjab and in Bombay the municipal and cantonment police bring a large excess upon the expenditure, as they did also upon the receipts, the figures of the three last years being:—

	1881-82.	1882-83.	1883-84.
PUNJAB—			
Receipts	0	0	52.0
Charges, District Force	344.0	340.1	290.0
BOMBAY—			
Receipts	4.9	5.9	33.0
Charges, Presidency Police	15.3	16.1	44.6

This, however, does not account for the whole increase in Bombay as there are also larger allowances to village police, these being in that presidency largely regulated by Land Revenue, as in the analogous case of the allowances to village revenue officers.

21.—Marine.

1882-83. Accounts.	MARINE DEPARTMENT.	Budget.	1883-84. Revmed.	Accounts.
320.6	Dockyards and sea-going vessels	229.0	278.4	246.6
CIVIL DEPARTMENT.				
	Ports, Light-houses and River Navigation.			
40.3	Burma	41.0	41.0	40.8
6.2	Assam	13.3	9.6	10.3
95.1	Bengal	85.6	96.1	86.9
9	Madras	1.2	1.2	1.1
3.3	Bombay	8.6	9.2	7.1
123.8	ENGLAND	136.7	211.2	196.8
490.2	TOTAL	515.4	646.7	589.6

171. The figures of the *Marine Department*, compared with actuals of 1882-83 and with estimates of 1883-84, exhibit first a decrease of about 25.0 in dockyard charges and in stores, repairs and building. Against this however comes an excess charge of 60.5 for the purchase in February 1884 of a new troopship, the *Canning*. This cost was fully provided for in the revised estimates.

172. The estimates in Assam were increased to provide for subsidies to a Company for a fast mail service, of which, however, a considerable amount did not come under payment in the course of the year. On the other hand, the charges of three small Government steamers, which had been wrongly provided for under other heads, were taken in the accounts under Marine, but they also brought in receipts under the same head.

173. The Bengal expenditure exhibits, under its main head of Pilotage charges, the same features as the receipts, namely:—

88.6	Pilotage Receipts	85.0	90.0	84.9
68.2	Pilotage Charges	66.7	71.5	66.1
20.4	Net	18.3	18.5	18.8

There was, however, a further excess of charge owing to the purchase of a new pilot brig, partly in 1882-83 and partly in 1883-84, for which no provision was made in the estimates.

174. In Bombay the estimates were considerably in excess of last year's on account of charges of a steamer and a flat, transferred to the Civil Department in 1883-84. The revised estimate provided for some new charges for compensation to fishermen for removal of stakes, the claims for which were not all settled within the year.

175. The English charges contained several large items not included in the estimates.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—continued.

£14.2 was spent in the repair, in England, of the *Tenasserim*, £3.7 on the establishment of the *Clive* while detained in England, 1.0 on a compensation charge. The charge for building the *Clive* exceeded estimate by 25.0, but against this came a saving of 14.3 on supplies of Coal to Bombay.

1882-83. Accounts.	22.—Education.	1883-84. Budget.	Revised.	1883-84. Accounts.
15.1	India	15.0	12.1	12.9
57.5	Central Provinces	55.3	58.0	58.0
32.7	Burmah	41.7	36.0	39.8
25.3	Assam	27.6	27.6	27.7
301.6	Bengal	319.4	312.0	315.5
168.4	North-Western Provinces	181.1	172.5	166.2
111.4	Punjab	116.0	115.3	117.0
183.1	Madras	182.8	179.6	187.5
250.6	Bombay	260.9	279.3	259.5
3	England	3	1	1
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
1,146.0	TOTAL	1,200.1	1,182.5	1,184.2
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

176. *India*.—The decrease is owing to the exclusion of the Mayo College at Ajmere from the accounts of Government.

177. *Central Provinces*.—The Budget estimate excluded about 3.0 of charges which (as mentioned in last year's report) it was intended to transfer to Municipalities, but which the Chief Commissioner finally decided to retain.

178. *Burmah*.—The Budget provided for a somewhat high scale of expenditure which the tightness of the provincial finances prevented being actually incurred.

179. *Bengal*.—The expenditure continues to advance, being 14.0 in advance of last year's. The increase is under most classes of schools and grants-in-aid. Except under grants-in-aid, the Budget estimate fell a little short, but as an extra lakh had been provided for grants-in-aid of which less than half was spent, the expenditure on the whole was covered by the estimate.

180. *North-Western Provinces*.—The expenditure under Government Schools and Colleges was somewhat high in 1882-83, and was shewn at a high figure in the estimates for 1883-84. The expenditure, however, was considerably curtailed,—namely 11.2 and 89.2 in 1883-84, against 14.4 and 93.7 in 1882-83,—notwithstanding increase in grants-in-aid, from 22.3 to 25.3.

181. *Punjab*.—The increase here is found under most of the detailed heads.

182. *Madras*.—Last year's report noticed the large increase of expenditure in grants-in-aid and payments by results, which amounted to 58.4 in 1882-83, against 43.1 in 1881-82. The Budget estimate for 1883-84 did not provide sufficiently for this new and high scale of expenditure; and even the revised estimates fell considerably short.

183. *Bombay*.—The estimates taken on a whole cover the expenditure; but in the details there are several variations. There was excess of expenditure under Government Colleges and Schools, but there were savings by transfer of certain expenditure to the Public Works estimates, which prevented this excess appearing in the totals.

1882-83. Accounts.	23.—Ecclesiastical.	1883-84. Budget.	Revised.	1883-84. Accounts.
161.4	TOTAL	167.6	160.2	159.1
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

184. The estimate was pitched rather high, but the saving upon it is partly due to the fact that the Bishop of Calcutta was absent on leave for six months of the year.

1882-83. Accounts.	24.—Medical.	1883-84. Budget.	Revised.	1883-84. Accounts.
244.4	Medical Establishments	251.9	255.8	255.7
207.5	Hospitals and Dispensaries	222.8	212.8	215.7
233.6	Other Charges	240.5	236.7	237.9
7.4	England	7.5	7.7	7.5
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
692.9	TOTAL	722.7	713.0	716.8
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Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

185. The estimates under this head have been very closely followed in all the provinces, some shewing a slight excess and some a slight saving. The expenditure is on the whole somewhat increasing.

1882-83. Accounts.	25.—Political.	1883-84. Budget.	Revised.	Accounts.
249.8	Political Agencies	348.5	251.2	251.1
53.6	Charges on North-West Frontier	50.8	50.8	53.7
66.7	Political Subsidies	16.6	89.5	89.2
19.1	Entertainment of Envoys and Chiefs	12.6	12.7	12.2
14.3	Durbar Presents and Allowances to Vakeels, &c.	17.8	28.4	29.2
36.1	Refugees and State Prisoners	34.6	32.0	32.7
47.5	Other Charges	34.2	45.8	38.5
<hr/>				
487.1	TOTAL INDIA	415.1	509.8	506.6
36.7	ENGLAND	27.3	25.9	26.1
<hr/>				
513.8	Total	442.4	535.7	532.7
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186. The excess under both of the first heads arises in connexion with the Agency at Quettah. Here there is an increase both in establishment and in tour charges of the Agency, while the increase in Beluchi guards and levies add to the charges under the second group. A new Political Agency was also established in the Central Provinces, which added 1.8 to the charges of the year.

187. Under *Subsidies* the Budget estimates provided only for the Khan of Khelat's subsidy and a moiety of the Zanzibar subsidy. Under both of these heads an excess was paid; under the first, because as mentioned in last year's report, a lakh remained unpaid in 1882-83, and under the second, because, under a new arrangement with Her Majesty's Imperial Government, the full amount of subsidy 8.6 has now to be paid, instead of one-half only.

Besides this a settlement was made during the year of a subsidy to the Ameer of Afghanistan, who was to get a lakh a month from July 1883. Out of the 90.0 due for the year only 60.3 came in course of payment, the rest being held over by arrangement.

188. Under *Entertainment of Envoys* an excess in "India" was made up for by a saving in Bombay, but under Durbar presents large payments were made in excess of estimates.

26.—Scientific and other Minor Departments.

1882-83. Accounts.	1883-84. Budget.	Revised.	Accounts.
137.9	Survey of India	145.3	135.1
16.8	Geological Survey	20.0	18.0
62.2	Other Scientific Departments	64.2	56.7
57.7	Cinchona and Botanical Gardens	62.1	63.4
73.6	Other Agricultural Departments	97.0	80.0
28.8	Census	8	1.5
26.0	Other Statistical Charges	33.5	33.9
52.8	Emigration and Miscellaneous	52.7	50.2
<hr/>			
455.8	TOTAL INDIA	475.0	435.8
26.0	ENGLAND	20.8	24.5
<hr/>			
481.8		495.8	460.3
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189. The estimates of the *Survey of India* cover Revenue Survey operations in all the provinces except Madras and Bombay, besides the scientific survey of India generally. The distribution of the figures is shown in the following statement, from which it will appear that though the expenditure on the whole exceeded the estimate, the difference

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

lay chiefly in that the estimates understated the proportion in which the charge would fall upon Revenue Survey.

	Revenue Survey.			Scientific Departments.		
	Budget.	Revised.	Actual.	Budget.	Revised.	Actual.
India . . .	10.1	10.7	10.7	145.3	135.1	136.1
Central Provinces . . .	...	1.5	1.5	...	...	...
Burmah . . .	64.6	65.9	66.5	...	...	...
Assam . . .	2.1	8.7	7.5	...	...	...
Bengal . . .	8.4	9.0	9.5	...	...	...
N.-W. Provinces . . .	26.7	27.8	31.7	...	...	...
Punjab . . .	3.0	2.7	1.5	...	...	...
Bombay Forest . . .	5.1	5.2	5.1	...	...	...
	<u>120.0</u>	<u>131.5</u>	<u>134.0</u>	<u>145.3</u>	<u>135.1</u>	<u>136.1</u>
TOTAL OF BOTH BRANCHES . . .	...	...	...	265.3	266.6	270.1

190. The cost of the *Geological Survey* and of other scientific departments was within estimate.

191. The large saving under *Agricultural Departments* was due to provision made by several Governments for experimental expenditure, which for various reasons was not all required.

Section E.—MISCELLANEOUS.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
1,373.5 RECEIPTS	1,269.5	1,414.3	1,512.6

192. We received under this head 130.0 on account of arrear interest from the Bombay Port Trust, and better interest in England upon the investment of the balances. A number of other smaller improvements added to the estimated figure.

XXI.—Interest.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
INDIA—			
250.2 Currency Investment	250.2	250.2	250.3
343.2 Loans to Municipalities, &c. . . .	342.2	438.2	489.1
76.4 Other Receipts	53.6	73.4	80.4
ENGLAND—			
8.7 Investment of Cash Balance	5.0	29.0	27.6
12.8 Premium on Loans . . . .	...	...	...
2.6 Other Receipts . . . .	...	...	3.1
693.9	651.0	790.8	849.5

193. The *currency investment* was slightly altered during the year, but only so as to bring in an increase of interest by between Rs.2,000 and Rs.3,000. Half of this, however, namely, the extra $\frac{1}{2}$ per cent. received on $4\frac{1}{2}$ per cent. paper, was written back in reduction of the book-value of the investment.

194. The principal difference under *Loans to Municipalities, &c.*, arises in connexion with certain transactions of the Bombay Port Trust. When the debt of the Port Trust was settled in 1879 it accepted as part of the capital debt due to Government two sums of 52.9 and 77.1, the former being interest due to Government before the formation of the Trust in 1873, and the latter interest due during the construction of the Prince's Dock. It was not considered right to bring these amounts to credit as revenue when they were merely capitalized, and so the amount was credited to a suspense head, until actually realised from the Trust. This realisation took place when the Port Trust paid up part of its debt in 1882-83 and 1883-84, and the amounts, therefore, came into the accounts as interest. The first of these two amounts was not included in the Revised Estimates.

195. The account may be stated thus—

Bombay Port Trust—				
	First Part . . . .	...	...	52.9
	Second Part . . . .	...	77.1	77.1
343.2	Other transactions	342.2	361.1	359.1
343.2	TOTAL	342.2	438.2	489.1

And this arrangement of the figures shows that the remaining part of the head requires no particular explanation.

196. The outstanding loans are shown in the following figures in continuation of the statement presented last year.

	31st March 1882.	31st March 1883.	31st March 1884.
Native States	1,318.3	1,214.7	1,146.2
Presidency Corporations	5,595.8	5,408.7	5,333.9
Mofussil Municipalities	382.6	383.9	405.9
Landholders and others	659.9	654.1	607.3
Local Fund Committees	108.0	104.1	100.3
	8,064.6	7,765.5	7,593.6
Interest received (excluding Bombay Arrears 130.0)	358.0	343.3	359.1
Percentage reckoned on balance at end of year	4.439	4.419	4.739

Section E.—MISCELLANEOUS—*continued.*

XXII.—Receipts in aid of Superannuation, &c.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
128,6	Subscriptions to Military Funds, India	119,4	120,0	118,6
31,1	Appropriation from old Military Funds	32,8	34,8	32,6
41,6	Other items	41,3	45,3	50,0
104,0	Subscriptions to Widows' and Military Funds, England	99,7	99,6	101,2
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
305,3	TOTAL	293,2	299,7	302,4

197. The subscriptions to Military Funds continue to decrease and the appropriation to increase. Under "Other items," the increase is due to the extension of the practice of lending officers to Native States, and for other foreign service, and partly also to the subscriptions to the Bombay Civil Fund, which was transferred to Government in December 1882.

XXIII.—Stationery and Printing.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
57,8		TOTAL	57,2	52,9
<hr/>		<hr/>	<hr/>	<hr/>

198. The principal share of the falling off is in the Punjab. This was referred to in last year's report, but in the figures of 1882-83 the decrease was made up for by a special receipt under "India." The figures of Madras also show a decrease in 1883-84, which is due to local funds obtaining their supplies to a larger extent from the local market instead of from Government stores.

XXIV.—Miscellaneous.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	INDIA—			
51,6	Unclaimed Deposits and Bills	55,3	33,0	52,6
60,0	Rents	65,1	62,8	63,7
10,9	Premium on Bills	14,6	13,8	15,3
173,3	Other items	125,1	143,3	173,6
	ENGLAND—			
11,0	Fines and Penalties	8,0	18,0	9
14,7	Other items			4,0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
321,5	TOTAL	268,1	270,9	310,1

199. The receipts under this head have been all round a good deal better than the Estimates. Under the first head of Unclaimed Deposits and Bills, the Budget estimate was 55,3 for gross receipts, whereas the accounts, which, as explained last year, now show the net receipts only, nevertheless make up nearly the whole amount. Under Premium on Bills, the high receipts represent active trade and active demand for remittances. Under Other items, nearly every year brings in some considerable receipts of a casual nature, and this year brought high receipts of local funds in Bengal, and also some investment of local funds in North-Western Provinces of the same kind as those of the Punjab funds described in the report for 1881-82, para. 106.

200. The difference in the English account is owing to the remission of fines and penalties being taken by deduction from the receipts instead of being shown gross upon both sides.

Section E.—MISCELLANEOUS CIVIL CHARGES.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
3,890,4	3,968,1	3,960,2	3,882,5

201. There is nothing of a special nature to note under this head.

27.—Territorial and Political Pensions.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
163,7	159,7	175,9	175,7
42,5	39,8	38,1	38,1
...	...	3,5	3,5
3,1	3,0	3,0	2,6
106,4	103,2	98,5	104,4
99,6	110,0	100,0	99,8
43,3	47,4	47,9	49,5
105,4	107,5	107,5	106,0
90,5	93,5	91,3	90,9
TOTAL INDIA	664,1	665,7	670,5
ENGLAND	79,3	79,8	79,8
685,7	743,4	745,5	750,3

202. A pension involving a charge of 1,0 was transferred at the beginning of the year from the *Central Provinces* to *Bombay*. The charge which appears in *Burmah* was included in the estimates under "Political."

203. The variation in the *Bengal* figure arises in connexion with some marriage grants; and the reduction in the *North-West* payments is ascribed partly to lapses, and partly to unclaimed payments. There is a slight increase in the *Punjab* owing to the payment of arrears to the Nawab of Tonk—see last year's report. *Madras* and *Bombay* show diminution by lapses of pensions.

28.—Civil Furlough and Absentee Allowances.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
211,0	225,0	217,0	216,9
9	1,5	7	3,4
211,9	226,5	217,7	220,3

204. The saving in *England* was in payments to Military officers in Civil employ. The charges in *India* are too much of a "casual" nature to admit of correct estimating.

29.—Superannuation Allowances and Pensions.

1882-83. Accounts.	CIVIL—	Budget.	1883-84. Revised.	Accounts.
57,7	India	57,6	58,5	53,8
15,1	Central Provinces	15,1	15,2	15,1
28,5	Burmah	15,9	17,3	17,4
5,1	Assam	5,1	5,1	4,9
118,0	Bengal	116,7	118,7	114,0
110,0	North-Western Provinces	114,4	111,8	114,9
56,3	Punjab	54,7	57,3	56,7
84,3	Madras	86,3	86,6	86,6
132,4	Bombay	118,9	119,0	118,4
601,4	TOTAL, CIVIL	584,7	589,5	581,8
	DONATIONS TO CIVIL FUNDS—			
56,4	Bengal Civil Fund	45,0	35,7	35,2
80,1	Madras	86,6	85,7	85,7
29,3	Bombay	...	...	...
165,8	TOTAL	131,6	121,4	120,9

Section E.—MISCELLANEOUS CIVIL CHARGES—*continued.*29.—Superannuation Allowances and Pensions—*continued.*

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
MILITARY AND MEDICAL FUNDS—				
22.8	India	16.8	16.8	17.1
13.2	Madras	14.5	12.5	12.0
10.5	Bombay	8.7	7.0	7.5
<hr/> 46.5		<hr/> 40.0	<hr/> 36.3	<hr/> 36.6
813.7		TOTAL, INDIA . . .	756.3	747.2
1,390.1	ENGLAND		1,415.0	1,425.0
<hr/> 2,203.8		<hr/> TOTAL	<hr/> 2,171.3	<hr/> 2,172.2
				<hr/> 2,156.3

205. Under *Civil Pensions*, compared with last year, we find a reduction in Burmah, Bengal, and Bombay, owing to the excess brought into the figures of 1882-83, by the reduction of Customs Establishments; and by the special refund in Bombay of 14.6 alluded to in last year's report. The accounts fell short of the estimates in India by an amount that represents the marine pensions now charged under Marine; but in Burmah and the Punjab they exceed the estimates mostly by reason of short provision for the increase of charges in these comparatively new provinces.

206. Under *Donations to Civil Funds* the Bombay charge has ceased with the lapse of the fund, and the charge in the case of the Bengal fund fell short of the amount which, as reported in last year's report, was estimated to come in 1883-84, but actually came in 1882-83. See para. 44 above.

207. The *Military and Medical Fund* charges were over-estimated both in Madras and in Bombay.

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
PRINTING ESTABLISHMENTS—				
77.1	India	79.0	79.0	85.1
6.1	Central Provinces	5.6	6.7	6.5
10.5	British Burmah	11.2	8.7	8.7
2.4	Assam	2.7	3.9	3.5
30.8	Bengal	27.5	32.2	32.3
32.4	North-Western Provinces	31.9	31.4	29.7
24.1	Punjab	24.5	22.5	22.5
30.7	Madras	27.8	33.3	35.1
27.0	Bombay	27.6	26.9	27.3
<hr/> 241.1	<hr/> TOTAL, PRINTING	<hr/> 237.8	<hr/> 244.6	<hr/> 250.7
STATIONERY—				
60.0	Bengal	48.4	68.9	67.5
18.8	Madras	14.7	42.7	39.4
25.1	Other Provinces	28.1	25.4	25.6
162.0	England	133.0	123.0	112.5
<hr/> 266.5	<hr/> TOTAL, STATIONERY	<hr/> 224.2	<hr/> 260.0	<hr/> 235.0
<hr/> 507.6	<hr/> TOTAL	<hr/> 462.0	<hr/> 504.6	<hr/> 485.7

208. *India, Central Provinces, Assam, Bengal, and Madras*, have all exceeded their estimates for Government Printing, and have little explanation to give besides that the increase of work necessitated the sanction of increased establishments and machinery, which had not been fully provided for.

209. The estimates for purchase of *Stationery* in the Bengal office were altogether insufficient, 48.3 being purchased against an estimate of 30.0 only. The excess in Madras is due to a charge of 15.1 on account of stationery sent out by the India Office, being, in consequence of some mistake of description, sent out in the Remittance Account and adjusted in India instead of being finally brought to book in England. The local

Section E.—MISCELLANEOUS CIVIL CHARGES—*continued.*

purchases of stationery in India were within the estimate. The charges for stores in England would, with the inclusion of the 15.1 just noticed, have nearly equalled the Budget estimate.

31.—Miscellaneous.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
7.4	5.8	7.7	8.6
25.7	28.7	25.2	23.5
5.5	5.7	6.6	8.6
28.8	46.0	27.7	26.8
14.8	13.9	17.1	19.3
78.7	87.3	75.6	75.8
2.8	2.6	2.7	3.8
23.6	27.7	66.6	25.2
65.6	67.2	57.5	58.3
252.9	334.9	286.7	249.9
ENGLAND—			
7.9	Fines and Penalties remitted Other Items	30.0	33.5
20.6		—	—
281.4	364.9	320.3	270.0

210. Under most of these heads the estimates have been followed as closely as the varying nature of the expenditure admits. Under *Charitable Payments* Burmah made a budget provision of 17.9 but spent almost nothing (as was also the case in 1882-83.) The excess payments for destruction of wild animals are in Madras (8.2 against estimate 3.4) due to enhancement of scale of rewards in that Presidency. The diminution under *Petty Establishments*, also occurring mostly in Madras, is to a great extent balanced by increase in that portion of the same charge which comes under the head of General Administration. Under *Miscellaneous Refunds*, the estimate is made largely by rule-of-thumb,—that is, at a fixed amount based on the experience of several years. The charges everywhere but in Burmah were very small.

211. The estimate under *Other Charges*, is partly in nature of a reserve for unforeseen expenditure; and although in some provinces (e.g., Bengal) the Budget provision was exceeded, yet the expenditure on the whole was within the assigned limits.

212. The English figures showed a saving 10.8 under the head of payments for Marine Insurance and stores lost. The high figure of the revised estimate in England should be taken against the similar high figure upon the receipt side.

Section F.—FAMINE RELIEF AND INSURANCE.

1882-83. Accounts.	Budget.	Revised.	1883-84. Accounts.
1,500,0 EXPENDITURE	1,500,0	1,500,0	1,500,0

213. The total of this head is necessarily fixed. But the inability of the Public Works Department to work up to their estimates caused a large part of the fixed sum to be transferred from Protective Works (in the estimates) to Reduction of Debt (in the actual accounts). The actual Famine Relief charges were very small.

1882-83. Accounts.	Budget.	Revised.	1883-84. Accounts.
22,1 Expenditure	12,5	10,0	9,2

214. Small charges of 2 and 1,3 occur in Assam and Bengal, being mostly on account of relief to the tribes on the Eastern Frontier; 3,2 in Madras in further write-off of irrecoverable advances given during the famine of 1876-78; and 4,4 due to some small relief works in Bombay.

1882-83. Accounts.	32.—Famine Relief.		1883-84. Budget.	Revised.	Accounts.
22,1 Expenditure			12,5	10,0	9,2
183,0			560,2	522,6	513,8
2,3			5,0	9,1	7,9
7,3			203,2	98,0	109,2
3,1			105,0	27,0	27,4
{ Cuddapah-Nellore			150,0	90,0	91,1
4,4			5,0	13,7	11,6
3,5			4,7	—3,5	—3,5
—53,4			—20,6	—108,9	—108,9
—129,1	TOTAL		1,012,5	625,9	626,5

215. The expenditure greatly fell short of the budget proposals. Most of the expenditure is on the Rewari-Hissar Railway, progress on which was delayed by the difficulty of getting fuel for manufacture of bricks. For the two other Railways, Jhansi-Bargarh and Cuddapah-Nellore, sanction for the commencement of works was not received so soon as hoped for. The credits for stores exceed the estimates owing to short supplies during the year.

216. The following is a statement of the progress on each of the above works:—

Southern Mahratta.—A further recovery, at one time doubtful, was made from the Company, on account of expenditure incurred by Government.

Rewari-Ferozpur.—Rewari to Hissar, 89 miles, opened on May 1st, 1883, and Hissar to Sirsa, 51 miles, opened on March 1st, 1884 (20th March 1883 and January 1st, 1884, for goods). From Sirsa to Ferozpur earthwork and minor bridges nearly completed. Large bridge over Hansauti and Gaggar rivers completed.

Jhansi-Manikpur.—Works designed. Detailed estimates prepared. Land nearly all taken up. About one-third of total earthwork completed, materials being collected for minor works, and some progress made on the foundations of larger bridges.

Cuddapah-Nellore.—Line located. Preliminary operations commenced. Surveys for western extension commenced.

Bellari-Kistna.—Construction sanctioned in September. Cuttings and embankments in progress at intervals. Building materials collected, and several bridges begun.

Visagapatam-Raipur.—Survey completed.

Western Deccan.—Expenditure reimbursed by Company.

Stores.—Account closed by issue of stores to Rewari-Ferozpur Railway.

1882-83. Accounts.	34.—Protective Works—Irrigation.		1883-84. Budget.	Revised.	Accounts.
263,4	TOTAL		343,3	291,0	283,2

Section F.—FAMINE RELIEF AND INSURANCE—*continued.*

217. The following is the expenditure on Protective Works, Irrigation:—

1882-83. Accounts.		Outlay before 1883-84.	Outlay during 1883-84.		
			Budget.	Revised.	Accounts.
BENGAL—					
...	Orissa Coast Canal . . .	...	...	30,0	30,0
NORTH-WESTERN PROVINCES—					
87,8	Betwa Canal . . .	122,3	105,0	120,0	111,7
PUNJAB—					
58,2	Swat River Canal . . .	232,8	55,0	37,6	39,0
BOMBAY—					
59,9	Nira Canal . . .	194,6	59,8	39,1	37,3
37,6	Mhasvad Tank . . .	91,2	60,2	46,4	37,1
13,5	Gokak Canal . . .	26,6			10,2
MADRAS—					
6,4	Survey, &c., for Canal Irrigation to Go- palpore . . .	496,8	20,0	17,9	17,9
...	Reserve . . .	...	43,3	...	...
263,4	TOTAL	1,164,3	343,3	291,0	283,2

218. The differences, on each work, which are not very great, arise from the greater or less progress secured during the year. The amount taken in the estimates as "reserve" was not required.

219. *Betwa Canal*.—The head works (weir across river, subsidiary weirs, canal head and weir sluices) are nearly complete. Excavation of main canal nearly complete. Kathanud Branch practically complete. Hamirpur Branch half finished. Kalpi Branch levelled.220. *Swat River Canal*.—Work is practically complete, only a few distributary channels remain. Water is passing down the main canal.221. *Nira Canal*.—Dam at Bhatgarh reservoir raised ten feet above river. Weir across Vir Nala completed. Main canal completed to 33rd mile and works in full progress to 52nd.222. *Mhasvad Tank*.—Dam practically complete, and first 5 miles of excavation.223. *Gokak Canal*.—Main weir and head sluices complete. First section of canal completed. Distributaries in progress.

224. The expenditure under Protective Works includes grants of 30,0 towards the Orissa Coast Canal, and 13,3 to the Buckingham Canal.

35.—Reduction of Debt.

1882-83. Accounts.	TOTAL	1883-84.		
		Budget.	Revised.	Accounts.
1,343,6		131,7	573,1	581,1

225. The amount estimated to be available for reduction of debt was increased by the sum short spent upon Railways and Irrigation.

226. The amount opened with an available balance of 79,3 in India (apart from the amount transferred, or held for transfer, to the English account.) Of this sum only 9,3 were required for payment on account of the four loans under discharge; so that 70,0 were still unappropriated. This sum, together with the amount for 1883-84, or 651,1 in all, was simply held in balance, so as to reduce *pro tanto* the necessities for borrowing in the year 1884-85.

227. The amount transmitted to England in 1882-83, Sterling £ 1,001,393, was applied in purchase and cancellation of £ 990,000 4 per cent. Debentures and £ 3,584 of 4 per cent. Stock.

Section G.—PRODUCTIVE PUBLIC WORKS REVENUE ACCOUNTS.

228. The following is a general statement of the Revenue Accounts:—

		State Railways.	East Indian Railway.	Guaranteed Railways.	Irrigation.	TOTAL.
Specific Revenue	•	3,082,2	4,999.4	7,836.0	936.6	16,854.2
Land Revenue	•	... —	... —	... —	534.1 —	534.1 —
TOTAL	•	3,082,2 —	4,999.4 —	7,836.0 —	1,470.7 —	17,388.3 —
Working Expenses	•	1,705.7	1,787.2	4,147.8	514.8	8,155.5
Surplus Profits, Land, and Supervision	•	... —	209.6 —	637.3 —	...	846.9 —
Charges in respect of Capital—						
a. Interest on Debt	•	1,329.8	504.3(a)	...	845.3	2,679.4
b. Annuities	•	... —	1,203.1 —	...	...	1,203.1 —
c. Guaranteed Interest	•	... —	...	3,296.8 —	...	3,296.8 —
TOTAL EXPENDITURE	•	3,035.5 —	3,704.2 —	8,081.9 —	1,360.1 —	16,181.7 —
Net Gain or Loss according to Accounts	•	+46.7	+1,295.2	-245.9	+110.6	+1,206.6
Deduct—Exchange(b)	•	... —	302.9 —	656.8 —	...	959.7 —
Net Gain or Loss including Exchange	•	46.7	+992.3	-902.7	+110.6	+246.9
Compare 1882-83	•	-114.6	+515.5	-956.6	+58.1	-497.6
,, 1881-82	•	-290.4	+1,071.4	-717.2	+87.8	+151.6

(a). Includes 1.1 on account of Eastern Bengal Railway.

(b). Exchange is taken for the purpose of this statement at Rs 2 for each sterling pound paid.

229. State Railways shew an improvement in their returns which considerably exceeds the increased burden of additional Capital expenditure. The East Indian Railway, in which 1882-83 was an exceptionally bad year, shews a return to something near the high figure of 1881-82, and Guaranteed Railways shew a somewhat better return than last year. The returns upon Irrigation are also improved, though not quite so much as the above figures shew; for as compared with former years, they are relieved of the exchange charge on the interest paid to the Madras Irrigation Company.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS.

1882-83. Accounts.	RECEIPTS . . .	Budget.	Revised.	Accounts.
12,224,1		12,355,6	12,969,8	13,240,5

XXV.—State Railways Gross Earnings—including East Indian Railway.

1882-83. Accounts.		Budget.	Revised.	Accounts.
2,646,3		2,730,5	3,087,3	3,082,2
4,601,3		4,655,2	5,030,2	4,999,4

230. The working account of these Railways is as follows :—

ACCOUNTS, 1882-83.	Capital, 1st March 1884.	Gross.	Main- tenance.	Net.	BUDGET, 1883-84.				REVISED, 1883-84.				ACCOUNTS, 1883-84.				Percentage of charge.	
					Gross.		Main- tenance.	Net.	Gross.		Main- tenance.	Net.	Gross.		Main- tenance.	Net.		
					Budget.	Revised.	Budget.	Revised.	Budget.	Revised.	Budget.	Revised.	Budget.	Revised.	Budget.	Revised.		
1,113,3	588,7	524,6	9,084,1		1,160,0	1,050,0	355,0	1,320,0	690,0	630,0	1,310,7	697,4	633,3	537,8				
32,0	23,8	8,1	88,9		310,0	23,3	10,7	25,3	11,1	14,3	25,1	11,3	13,0	45,0				
67,3	45,5	21,8	64,8		65,0	47,5	17,5	70,0	21,0	58,0	70,5	21,0	54,9	28,2				
2,31,9	176,3	55,0	4,045,3		245,0	180,0	155,0	170,0	75,0	93,0	180,2	57,5	97,4					
510,1	210,1	200,1	7,000,1		400,0	310,0	151,0	62,5	355,0	205,0	62,2	344,5	200,7	53,7				
16,0	...	16,0	1,010,0		150,0	...	15,0	18,5	...	18,5	19,3	...	10,2	...				
1,270,8	1,153,4	896,4	23,047,5		TOTAL IMPERIAL	1,084,0	1,105,8	818,2	2,735,6	1,244,6	1,001,0	2,725,4	1,261,0	1,034,4	50,2			
86,0	40,1	36,0	6,040,5		Nagpur and Chhattisgarh	105,0	67,5	37,5	120,0	64,0	60,0	120,0	64,0	60,0	49,8			
158,7	90,8	50,0	1,230,0		Rangoon and Irrawaddy	170,5	90,0	77,5	165,0	97,5	97,5	167,7	102,1	65,0	60,8			
16,5	8,7	7,8	316,4		Sittang Valley	11,5	9,2	3,3	31,5	20,0	11,5	31,8	19,5	18,3	61,3			
74	5,1	2,3	35,5		Calcutta and South-Eastern	70,0	6,3	7	8,0	6,2	1,8	8,0	5,0	3,4	70,0			
21,0	44,0	27,0	1,223,7		Nalhati	12,0	7,5	20,0	25,0	60,0	20,0	68,2	67,0	30,1	60,1			
348,0	107,3	120,0	2,850,1		Tirhoot	230,0	110,0	120,0	315,0	125,0	80,0	213,3	123,0	80,7	57,0			
39,8	27,1	14,7	37,3		Northern Bengal	250,0	...	250,0	47,0	230,0	23,1	47,0	23,3	23,7	49,5			
54,1	30,6	17,7	97,0		Patna-Gaya	62,5	28,1	24,1	57,5	20,0	19,5	57,7	30,8	20,0	61,7			
410	4,3	7	72,5		Cawnpore-Achheria	50,0	3,9	1,1	35	1,1	1,1	35	1,3	1,3	2,2	34,8		
—	—	—	470,8		Ghanspore-Dhildernagar	—	—	—	—	—	—	—	—	—	—	—		
610,5	380,8	295,7	9,058,4		Amarnagar-Patashot	—	—	—	—	—	—	—	—	—	—	—		
7,046,3	1,534,2	1,112,4	33,599,9		TOTAL PROVINCIAL	240,5	407,0	339,1	751,7	446,4	305,3	750,8	444,7	312,1	50,7			
4,601,3	1,822,2	1,277,0	...		TOTAL BOTH	2,730,5	1,572,3	1,157,7	5,087,1	1,601,0	1,306,1	5,082,2	1,705,7	1,370,5	55,3			
—	—	—	—		EAST INDIAN RAILWAY	4,655,2	2,748,0	2,907,2	5,030,4	1,830,0	3,300,2	6,099,4	1,787,1	3,212,2	35,7			

231. The budget estimate for State Railways showed a slight advance over the accounts of 1882-83, representing the additional mileage open during the year. The results of the year have for the most part been favourable, State Railways giving 351,7 and East Indian Railway 344,2 of gross earnings in excess of estimate. For Guaranteed Railways the estimates did not anticipate continuance of the high figures of the past year, but the accounts shew a slight increase of 227,5.

232. Among the Imperial State Lines, the Indus Valley received a very large accession of traffic and the Rajputana also shewed a considerable increase. There was no increase of expenditure except such as directly arose from the increase of traffic.

233. The Provincial lines did not work up to estimate in their net result. This was mainly owing to too sanguine expectations of the Bengal authorities, who also omitted in their estimates to provide for renewals of way, which in the course of the year were found absolutely necessary, and ought, it would appear, to have been foreseen.

234. *Rajputana-Malwa*.—The goods traffic increased very considerably, partly owing to the opening of the Rewari-Firozpur line, and partly owing to introduction of new rates from 1st January 1883. The maintenance charges increased in greater ratio than the traffic, mainly owing to the heavier repairs to rolling stock which become necessary as the stock gets older. The work was carried out at a quicker rate than anticipated on the revised estimates, and brought into the accounts a charge of 7,4 in excess.

235. *Sindia*.—The Budget Estimate provided for twelve months' transactions, but, in consequence of a new working agreement with the East Indian Railway (whose accounts are made up by the calendar half year), the figures of only nine months, April to December, came into the accounts. The net amount for the nine months was better than the estimate for the year.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—*continued.*

236. *Wardha Coal.*—The output of coal and the gross receipts were better than estimate; upon the Expenditure side, there was a write-back of 27.1 from Revenue to Capital Account, being capital outlay of former years upon the colliery works.

237. *Punjab Northern.*—The Revenue was maintained during the year at the budget figure, but the Expenditure exceeded. The reduction of expenditure by 10.0 made in the revised estimate was a mistake; it should have been made in the Northern and not in the Southern section of the railway.

238. *Indus Valley.*—A large export trade in wheat sprung up during the year, which resulted in a very large improvement of Revenue. A certain increase of expenditure necessarily followed, but was reduced at the end of the year by savings in the Locomotive Department.

239. *Dhond and Manmad.*—A considerable improvement showed itself in the traffic on this line, so that the net earnings of Government were increased from 15.0 Budget to 19.2 accounts.

240. *Nagpur-Chattisgarh.*—The traffic upon this line has developed beyond expectation. The Budget estimate was taken at 105.0 at a time when there was little means of estimating the full effect of the extension, but the accounts show 129.6 with even less working expenses than estimated.

241. *Burmah Railways.*—The estimate here was not worked-up to, partly owing to the unsuccessful rice-crop, and partly because the Sittang Valley line was not opened so soon as expected. The expenditure at the end of the year included an unexpected issue of permanent-way materials.

242. *Calcutta and South Eastern.*—The Diamond Harbour branch of this line was separately shown in the Budget Estimates, while the revised estimates and accounts shew the whole as a single undertaking. Allowing for this the Budget Estimate should be stated at 25.0—18.4 = 6.6; which, through considerable improvement in the passenger traffic, became in the accounts 31.8—19.5 = 12.3.

243. *Nalhati Railway.*—Also shows a slight improvement.

244. *Tirhoot Railway.*—The Budget Estimate was placed far too high, but the diminution shown in the actuals is largely due to the Western Extension and the Mokameh lines not being opened as soon as was expected in the estimates. The net outturn is a little in advance of last year.

245. *Northern Bengal.*—The partial failure of the jute crop caused a falling off in the traffic, and on the other hand, large renewals of the line were found necessary for safety. The accounts therefore showed 213.3—123.6=89.7 against Budget Estimate 230.0—110.0=120.0.

246. *Patna-Gya.*—The figures of this line which are those of calendar year 1883, shew a falling off in traffic, as compared with 1882. The comparison in respect of net results is a little more favourable, but it must be remembered that the figures of 1882-83 were those of nine months only.

247. *Cawnpore-Achneyra.*—This line embraces the following, which have hitherto been shown separately: Cawnpore-Farukhabad, Farukhabad-Hathras, Muttra-Hathras, and Muttra-Achneyra, which the opening of the Farukhabad-Hathras section, and of the Jumna Bridge at Muttra in July 1884, throws into one continuous line. The through-opening of the line did not take place so soon as the Budget Estimates expected, and the result is shown in actuals 57.7—36.8=20.9 against estimate 72.5—40.1=32.4 (of which 10.0—8.0=2.0 the Farukhabad-Hathras portion was shewn under Non-Productive.)

248. *Ghasipur-Dildarnagar.*—An apparent falling off appears here owing to the usual effect of a new working agreement with the East Indian Railway, in bringing into the year's figures only nine months' transactions. The traffic has been quite up to Budget standard.

249. *Amritsar-Pathankot.*—Was opened only on January 1, 1884, and the traffic being worked by the Sindh, Punjab and Delhi Railway, the figures came in after the close of the quarter, that is, in the accounts of 1884-85.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—*continued.*

East Indian Railway.

250. The figures of this important line may be shewn in somewhat greater detail:—

1881-82.	1882-83.	EARNINGS—	Budget.	1883-84. Revised.	Actuals.
1,278.4	1,221.1	Coaching	1,240.0	1,256.1	1,291.9
3,305.4	3,235.7	Goods	3,290.0	3,669.4	3,635.9
126.7	144.5	Miscellaneous	125.2	104.7	71.6
4,710.5	4,601.3	TOTAL	4,655.2	5,030.2	4,999.4
1,448.8	1,822.2	WORKING EXPENSES—			
461.6	732.5	Maintenance	615.5	705.2	710.0
390.0	449.5	Locomotive	429.5	443.3	426.9
140.6	153.6	Carriage and wagon	170.6	158.7	160.8
267.0	279.3	Traffic	286.0	301.8	300.3
189.6	207.3	General and Miscellaneous	246.4	221.1	189.2
1,448.8	1,822.2	TOTAL	1,748.0	1,830.0	1,787.2

251. The improvement in coaching traffic is due to the development of third class traffic; that in goods to a large grain and seed traffic.

252. Heavy renewals of permanent-way increased the expenditure under maintenance, and the locomotive account is also charged with similar expenditure on renewals. This expenditure is largely dependent upon supplies from England and came into the account somewhat sooner than expected. The increase of traffic charges necessarily follows the increase of earnings.

XXVI.—Guaranteed Railways, Net Traffic Receipts.

ACCOUNTS, 1883-84.			Guaranteed Interest, 1883-84.	GUARANTEED RAILWAYS.	BUDGET, 1883-84.			REVISED, 1883-84.			ACCOUNTS, 1883-84.			
Gross.	Mainten-	Net.			Gross.	Mainten-	Net.	Gross.	Mainten-	Net.	Gross.	Mainten-	Net.	
1,075.4	553.8	521.6	307.8	Bombay, Baroda, and Central India	1,050.0	480.0	570.0	1,200.0	500.0	700.0	1,211.7	497.6	714.1	41.07
642.3	266.4	375.0	154.8	Eastern Bengal	600.0	215.0	345.0	405.0	260.0	135.0	485.0	202.2	229.0	37.95
2,908.0	1,737.1	1,171.8	1,142.5	Great Indian Peninsula	3,300.0	1,825.0	1,075.0	3,300.0	1,700.0	1,090.0	3,342.0	1,754.4	1,591.5	52.30
681.6	433.3	246.3	521.3	Madras	700.0	470.0	330.0	675.0	420.0	245.0	691.0	400.0	280.4	58.55
479.4	324.3	1,555.2	313.5	Oudh and Rohilkhand	548.5	230.5	318.0	570.0	310.0	200.0	575.0	100.0	370.7	51.37
1,068.6	676.6	371.2	554.1	Sindh, Punjab, and Delhi	1,030.0	640.0	390.0	1,100.0	695.0	135.0	1,132.3	675.0	447.4	60.23
370.3	240.2	136.1	205.0	South Indian	380.0	240.0	140.0	360.0	250.0	140.0	382.0	147.5	247.5	63.15
9,813.5	4,231.6	3,582.1	3,296.2		7,608.5	4,060.3	3,539.0	7,800.0	4,435.0	3,205.0	7,830.0	4,147.8	3,688.2	51.93

253. The *Bombay-Baroda* line exhibits the increase of traffic brought on by the through-opening of the *Rajputana* line. Floods in September 1882 prevented the full realization, in 1882-83, of this increase, and floods in July 1883 have hindered it also in 1883-84, but the returns are on the whole greatly improving, and the realizations were some 15 per cent. better than estimate. The increased traffic caused a comparatively small increase of outlay.

254. The failure of the jute-crop of 1883-84 greatly reduced the earnings of the *Eastern Bengal* Railway, to whose receipts the jute traffic is a main contributor. On the expenditure side there was an increase for outlay on rolling-stock and steam flotilla.

255. The traffic on the *Great Indian Peninsula* line has been very high for the past two years, but has not maintained itself in 1883-84, and, as the estimates shew, it was not expected to do so. The expenditure side shews a considerable increase, arising in part from damages done to the line by floods in July 1883.

256. The *Madras* Railway shewed a slight improvement (chiefly at the very end of the year) in traffic, and, in the other hand, the considerable amounts provided for renewals of rolling-stock were not all required. There has also been a reduction in the charges of ordinary working.

Section G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS—continued.

257. The *Oudh and Rohilkhand Railway*, which last year shewed exceptionally bad figures, has recovered itself, both in respect of traffic and of economy of working.

258. The returns of the *Sind, Punjab and Delhi Railway* have been improved by the export traffic of wheat, *vid Kurrachi*, the coaching traffic having fallen off. The increased traffic brought in increased expenditure, and there were also heavy renewals of permanent-way and rolling-stock. The revised estimates placed against this line a debit of 325,0 for write-off of loss on the Indus flotilla, but the Secretary of State did not permit this charge to be taken in the Revenue account of the Government.

259. The figures of the *South Indian Railway* shew slightly better results than last year.

XXVII.—Irrigation and Navigation, Direct Receipts.

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
	IMPERIAL—			
225,4	Punjab	232,0	240,0	239,6
21,3	Madras	14,3	14,8	15,4
24,2	Bombay	26,9	29,6	29,6
270,9	TOTAL IMPERIAL . . .	273,2	284,4	284,6
	PROVINCIAL—			
130,3	Bengal	120,0	122,5	117,0
528,3	North-Western Provinces	492,2	537,6	535,0
658,6	TOTAL PROVINCIAL . . .	612,2	660,1	652,0
1,5	England . . . . .	...	...	...
931,0	TOTAL	885,4	944,5	936,6

260. In the *Punjab* the amount of land brought under irrigation in the Western Jumna Canal was greater than anticipated, while the reverse was the case on the Bari-Doab and Sirhind Canals. The *Madras* figure of 1882-83 included 5,5 which appears more correctly to belong to Land Revenue, and the figure of direct receipts reverts to its old standard. The *Bombay* figure is increased by several small amounts.

261. Under *Provincial*. The *Bengal* figure was affected by abnormally large remissions of revenue upon the Sone Canal, and the assessments of the year were not collected in full. The revenue of the year has fallen off from 125,5 in 1881-82 and 130,3 in 1882-83. The *North-Western* revenue on the other hand progresses in most of the canals.

Madras Irrigation and Canal Co. (Net Traffic Receipts.)

1882-83. Accounts.		Budget.	Revised.	1883-84. Accounts.
9	Earnings . . . . .	...	...	...
6,5	Working Expenses . . . . .	...	...	...
—5,6	TOTAL . . . . .	...	...	...

262. This canal is now grouped with the other Madras canals under the general head.

XXVIII.—Portion of Land Revenue due to Irrigation.

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
87,3	North-Western Provinces	87,2	87,2	87,2
33,8	Punjab	40,5	72,5	72,5
314,4	Madras	370,5	330,9	336,9
33,6	Bombay	47,3	52,2	37,5
469,1	TOTAL	545,5	542,8	534,1

263. The *Punjab* figure includes 36,1 arrears of water advantage rate on Well-Lands credited in the accounts of the Bari Doab Canal. The *Madras* estimates were pitched too high, as explained in last year's report. The same may be said of *Bombay*; the Budget Estimates stated at far too high a figure the portion of Land Revenue which is to be taken as due to Irrigation.

Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT).

1882-83. Accounts.	1883-84. Revised.	1883-84. Accounts.
11,741.7	11,836.4	12,059.7

264. The increase here is for the most part in the payment of surplus profits to the East Indian Railway Company and to Guaranteed Companies. To some extent also it includes the heavier working expenses entailed by the increased traffic on the State and East Indian Railways.

36.—State Railways Working Expenses:—Including East Indian Railway. 1883-84.

1882-83. Accounts.	Indian Railway.	Budget.	1883-84. Revised.	Accounts.
	EXPENDITURE—			
1,534.2	State Railways	1,572.8	1,691.0	1,705.7
	EAST INDIAN RAILWAY—			
1,822.2	Working Expenses	1,748.0	1,830.0	1,787.3
216.2	+ Surplus profits paid to the Company			
	Contribution to Provident Fund of 1 per cent. on net Traffic Receipts	188.4	215.5	209.6
31.0				
2,069.4	TOTAL E. I. RAILWAY	1,936.4	2,045.5	1,996.8

265. The first two of these figures have been disposed of in dealing with the Revenue; the increase under the other heads follows the general increase of net earnings.

37.—Guaranteed Railways, Surplus profits, Land and Supervision.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	MONETARY SURPLUS PROFITS—			
83.5	Bombay, Baroda and Central India	75.0	110.2	110.2
76.4	Eastern Bengal Railway	97.0	115.1	115.1
326.7	Great Indian Peninsula Railway	312.5	344.7	344.7
72.2	LAND AND CONTROL	98.8	71.5	67.3
<hr/> 558.8		<hr/> 583.3	<hr/> 641.5	<hr/> 637.3

266. The estimates of surplus profits are necessarily calculated upon the rates of Revenue and Expenditure taken in the Budget, and the improvement in the net earnings has produced an increase in the Companies' share of the surplus. The saving under the last head arises from the Companies finding their actual requirements for land less than they had estimated for.

38.—Irrigation and Navigation, working expenses.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
	IMPERIAL—			
96.6	Punjab	102.3	100.0	98.9
78.4	Madras	121.0	90.2	90.4
34.1	Bombay	25.5	24.3	24.2
199.1	TOTAL	248.8	214.5	213.5
	PROVINCIAL—			
114.8	Bengal	108.4	108.4	106.9
187.8	North-Western Provinces	192.1	196.1	194.4
302.6	TOTAL	300.5	304.5	301.3
2	England	...	...	...
501.9		549.3	519.0	514.8

**Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(REVENUE ACCOUNT)—continued.**

267. The decrease in Madras arises from the transfer to Non-productive of items belonging to old irrigation works, as noticed in last year's report. The other figures require little explanation; the saving in the Punjab is in an item of "reserve" provided in the estimates but not really required; the excess in the North-Western Provinces arose from the additional requirements of extended irrigation.

39.—Charges in respect of Capital.

(a)—Interest on Debt.

1882-83. Accounts.		Budget.	1883-84. Revised.	Accounts.
INTEREST ON CAPITAL FOUND BY GOVERNMENT—				
1,326.7	State Railways	1,308.0	1,331.0	1,329.8
138.3	East Indian Railway	300.5	191.0	191.3
784.2	Irrigation	853.7	845.7	845.3
20.3	Public Improvements	21.6	...	...
2,169.5	TOTAL	2,383.8	2,357.7	2,366.4
INTEREST ON OTHER CAPITAL—				
East Indian Railway Commutation Stock—				
3	Rupee	4	4	3
202.6	Sterling	204.6	201.3	201.3
119.9	East Indian Railway Debentures	67.5	67.2	67.4
25.6	3½ per cent. East Indian Railway Annuity	29.5	42.9	42.9
...	Redemption Stock . . . . .	...	...	1.1
2,517.9		2,685.8	2,669.5	2,679.4

268. The figures placed against State Railways, Irrigation and Public Improvements depend upon the estimated capital outlay of the year and differ only as the actual outlay has differed from the estimated. The Public improvement figure is now altogether written out of the account by the transfer to another account of the expenditure on the Madras Harbour.

269. The following statement continues from last year, the capital account of construction and the particulars of the charges for *Capital found by Government*:

	State Railways.	Irrigation.	Public Improve- ments.	TOTAL.	Amount of Interest at 4 per cent.
Capital Expenditure at end of 1882-83	31,366.2	20,766.9	533.1	52,666.2	2,106.7
Capital transferred from Ordin- ary, 1883-84	503.2(a)	10.0	—533.1	—19.9	—8
Capital Expenditure during 1883-84	2,518.0	722.5	...	3,240.5	129.0
Capital account at the end of 1883-84, being the sum of the last three lines	34,387.4	21,499.4	...	55,886.8	2,235.5

270. The following is the calculation of interest chargeable during the year:

	State Railways.	Irrigation.	Public Improvements.	Total.
Interest on Capital account at beginning of the year	1,254.7	830.7	21.3	2,106.7
Interest on Capital transferred (b)	19.8	2	—21.3	—1.3
Half interest on Capital spent	50.3	14.4	...	64.7
TOTAL INTEREST CHARGED	1,324.8	845.3	...	2,170.1
Add $\frac{1}{2}$ per cent. on the Hol- kar Loan of a crore which bears 4½ per cent. interest	5.0	...	...	5.0
	1,329.8	845.3	...	2,175.1

(a) Vis., 18.1 by credit to extraordinary and 485.1 by credit to ordinary. See para. 289.

(b) The figure under State Railways is short by 3, and that under Irrigation short by 2, in consequence of half-interest only being calculated on the transfer from extraordinary.

**Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(REVENUE ACCOUNT)—continued.**

271. Under East Indian Railway we see 191.3 under the first head and 67.4 under the next last, as compared with 138.3 and 119.9 in last year, which difference arises from the discharge of debentures in 1882-83. The redemption of annuity by issue of 3½ per cent. stock also adds to the charge taken against that head, though differences in the time of payment prevent a precise correspondence between the increase under this head and the diminution of charge for annuities. The details of the account will however be shewn under the next head.

(b)—Annuities in Purchase of Guaranteed Railways (including Sinking Funds.)

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
ENGLAND—			
262.0	4 per cent. on deferred annuity	262.0	262.0
922.7	Annuity of £1,179.0; unredeemed portion	922.7	904.8
30.9	Investment made in respect of the redeemed portion	30.9	35.2
1.1	Contribution to management	1.1	1.1
1,216.7	TOTAL ENGLAND	1,207.6	1,203.3

272. The whole of these figures have to do with the East Indian Railway, and may be considered always with the figures of that Railway shewn under "Interest on Capital."

273. The following statements shew the particulars of the four parts of the original "redemption account" of the capital of the Guaranteed Company:—

	Amount.	Rate of charge.	CHARGE TO CAPITAL.
		Sterling.	R
(A) Debentures all paid off at par	£ 3,950,000	...	£ 3,950,000
(B) Debenture stock 4½ per cent.			
Redeemed by issue of 3½ per cent.	24,740	130	29,688
Not yet discharged	1,475,260	...	1,475,260
TOTAL	1,500,000	...	1,504,948

(C) The annuities of £5-12-6 representing four-fifths of the commuted capital.

a. *Redeemed as follows:—*

	Amount annuity.		
	L s. d.	L	R
1879-80. By issue of 4 per cent. stock	£ 30,317 5 0	4,092,751	£ 125 5,115,939
1879-80. By issue of 4 per cent. rupee paper	480 7 6	8,540	R 1,250 ... 1,06,750
1881-82. By issue of 3½ per cent. stock	23,452 0 0		£ 25 per £ 1 of annui- ty. 586,300 ...
1882-83. By issue of 3½ per cent. stock	19,213 6 6		£ 25 per £ 1 of annui- ty. 480,333 ...
1883-84. By issue of 3½ per cent. stock	20,214 16 9		£ 25 per £ 1 of annui- ty. 505,371 ...
TOTAL REDEEMED	293,577 15 9	...	6,687,943
b. Yet Unredeemed	885,422 4 3		
TOTAL	1,179,000 0 0		

**TOTAL REDEMPTION
ACCOUNTS A, B
AND C**

(D) Deferred annuity Capital—commuted value £6,550,000, on which 4 per cent. (£262,000 Sterling) plus ½ surplus profits have to be paid.

**Section G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(REVENUE ACCOUNT)—concluded.**

274. The following therefore compares the present burden (31st March 1884) with that existing when the Railway was taken over:—

	Original charge.	Present rate of charge.	ACTUAL CHARGE, 1883-84. England. £	India. R
1. Debentures of £2,950,000 . . .	£120,500	...		
Capital found by Government; sterling £2,950,000, at 4½ per cent. =				
R3,54,66,835 . . .	...	R15,96,008		15,96,008
2. Debenture stock, 4½ per cent.				
Unredeemed, 1,475,260 . . .	£66,387	£66,387	66,370	...
Redeemed, 24,740 . . .	£1,113	...		
Redemption stock at 3½ per cent.				
£29,688 . . .	...	£1,039	384	...
3. Annuities now Redeemed . . .	£293,578	...	...	...
Interest on £5,115,939 at 4 per cent. . .	...	£204,637	201,339	...
" on R1,06,750 at 4 per cent. . .	...	R4,270	...	3,320
" on £1,572,004 at 3½ per cent. . .	...	£55,020	43,560	...
4. Annuities yet Unredeemed . . .	£1,179,000	£885,422	904,781	...
5. Deferred annuity Capital . . .	£262,000	£262,000	262,000	...
6. Add payment, under the Sinking Fund clauses, of the saving by redemption of annuity . . .	...	£33,494	35,183	...
Contribution to management, &c. . .	...	...	1,154	
TOTAL . . .	...	...	1,514,711	15,99,328
Add payment in respect of Capital outlay other than redemption account . . .			...	5,84,980
TOTAL CHARGE . . .			1,514,711	21,84,308
Deduct difference between 15,96,008 (which is the charge against No. 1 as brought upon the company's accounts) and 13,27,500 (which is all that is passed to this account by Government, the rest being taken under the general head of Interest) . . .			...	2,68,508
NET CHARGE IN RESPECT OF E. I. RY. CAPITAL . . .			1,514,711	19,15,800

275. The charge naturally exceeds a year's charge, as fixed by the figures of 31st March 1884, under heads Nos. 2a and 4 which are diminishing, and falls short under 2c and 3 which are increasing.

(f)—Guaranteed Railways Interest.

1882-83. Accounts.	GUARANTEED RAILWAYS INTEREST—	Budget.	1883-84. Revised.	Accounts.
8,0	India	5.2	5.7	12,5
3,309.9	England	3,296.0	3,284.2	3,284.3
3,317.9	TOTAL	3,301.2	3,289.9	3,296.8
24.9	MADRAS IRRIGATION AND CANAL CO. . . . .	...	...	...

276. The decreased payments on account of interest arose from new capital not being paid in so early as expected. To the Indian figure 6.9 was added on account of interest on overdrawn Capital which is charged here by credit to XXI, Interest.

Section H.—RECEIPTS ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
830,6	RECEIPTS	864,7	826,2	879,9

277. The receipts under all heads have been slightly better than estimated. The main improvement, as compared with last year, is under Railways.

XXIX.—State Railways.				
1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
IMPERIAL—				
1,4	Bhopal Railway	3,4	3,4	3,6
48,4	Kandahar Railway	40,0	42,5	49,9
72,9	Punjab Railway, Northern Section	70,0	70,0	75,3
...	Rewari-Ferozepore	45,0	46,0	45,1
122,7	TOTAL	157,4	160,9	172,9
PROVINCIAL—				
...	Cawnpore-Furakhabad Extension	10,0	...	...
5,5	Sonarpur-Diamond Harbour Railway	12,5	...	...
10,6	Kaunia-Dhurla Railway	12,0	14,0	14,1
16,1	TOTAL	34,5	34,0	34,1
138,8	TOTAL BOTH	191,9	174,9	187,0

278. All these Railways shew a slight advance over last year's figures. The Cawnpore-Furakhabad and Sonarpur-Diamond Harbour Railways are now transferred to the Productive account.

279. The net returns on the four Imperial Railways are—

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
—6	Bhopal	—2	—4	
—3,0	Kandahar	0	+2,7	
—11,9	Punjab Northern	—10,0	+9,2	
...	Rewari-Ferozepore	10,0	+13,8	

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
3,7	Bengal Central Railway	11,0	2,7	2,6
...	Southern Mahratta Railway . . . . .	...	...	1

280. The first receipt is merely interest realised from investing the sums deposited by the Company; that under Southern Mahratta represents earnings, the line having been opened for traffic on 24th March 1884.

XXX.—Subsidized Railways.

1882-83. Accounts.		Budget.	1883-84. Revised.	1883-84. Accounts.
8+ 0	India	1,5+ 0	1,5+ 0	1,8+ 0
0+ 4,3	Burmah	0+ 3,6	0+ 3,7	0+ 4,0
0+ 1	Assam	0+ 0	0+ 0	0+ 0
0+ 78,2	Bengal	1,0+ 79,1	3+ 83,6	5+ 80,6
0+ 14,7	North-Western Provinces	0+ 11,8	0+ 13,9	0+ 15,2
11,9+ 2,6	Punjab	13,1+ 2,9	12,8+ 5,2	14,0+ 5,6
1,3+ 15,1	Madras	3,4+ 12,9	2,2+ 7,3	2,4+ 5,6
10,0+ 1	Bombay	12,0+ 0	12,1+ 0	12,2+ 0
24,0+ 115,1	TOTAL	31,0+110,3	28,9+113,7	30,9+111,0
139,1		141,3	142,6	141,9

281. These figures are in two sets, Imperial and Provincial.

282. Under Imperial the realizations finally came up to estimate, though at the time of the Revised Estimates a falling off was anticipated.

283. Under Provincial also the estimates were very accurately realized, except in Madras, where a reduction in the rates of fees and tolls on the Buckingham Canal decreased the receipts.

Section H.—RECEIPTS ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—continued.

XXXII.—Military Works.

1882-83. Accounts.	Budget.	1883-84. Revised.	1883-84. Accounts.
29.3	24.4	20.6	24.8
2.8	3.0	3.0	3.5
9.6	9.5	9.4	11.9
2.7	2.3	3.7	3.8
44.3	39.2	36.7	44.0

284. These receipts are for the most part a multitude of petty items and they shew, on the whole, a slight improvement over estimate. Last year's figures, as mentioned in last year's report, contained some exceptional items under "India."

XXXIII.—Civil Buildings, Roads, and Services.

1882-83. Accounts.	Budget.	1883-84. Revised.	1883-84. Accounts.
IMPERIAL—			
5.7	7.3	7.0	7.0
14.4	17.4	16.9	16.6
20.1	24.7	23.9	23.6
PROVINCIAL AND LOCAL—			
A	B	A	B
0 +	3.0	0 +	2.1
2.3 +	12.3	2.7 +	12.2
5.6 +	4.2	4.5 +	4.1
1.6 +	11.3	7 +	9.9
21.3 +	52.3	25.0 +	53.4
51.1 +	81.8	16.1 +	85.7
4.0 +	58.5	3.4 +	60.5
8.2 +	62.7	20.0 +	53.6
72.5 +	32.9	66.8 +	36.1
166.6 +	318.0	139.2 +	317.4
504.7		481.3	469.3
A. Departmental.		B. In charge of Civil Officers.	

285. These figures for the most part shew no great variation from last year's, or from the estimates. Departmental receipts in Bengal have fallen off, partly on account of smaller profits from brick-manufacture near Calcutta, partly from progress of bridge-building in Behar reducing the receipts from ferries; some arrear receipts, however, increased the receipts on account of Civil Officers. In the North-West, a receipt of 13.7 on account of profits on the Roorkee Workshops came in on making up the accounts. In Madras the departmental figure falls off by reason of slackness of work in the Presidency workshops, while the Civil Officers' figure appears to have been under-estimated.

Section H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

1882-83. Accounts.	Budget.	Revised.	Accounts.
	EXPENDITURE . . .	7,056,1	6,841,4
7,165,8			6,580,7

286. The accounts are largely affected by transfers between Productive and Ordinary heads, which in the first place give, on account of expenditure incurred before 1882-83, a net reduction of 48,0, and in the second place cause 368,0 of the estimated expenditure of the year, *viz.*, 350,8 under State Railway Capital and 17,2 under State Railway Revenue Account, to pass over to the account of Productive Capital Account. This transfer therefore accounts for 416,1 of the difference between Budget and Accounts, and the rest is made up of several smaller differences.

40—State Railways Capital Account.

1882-83. Accounts.	Budget.	Revised.	Accounts.
IMPERIAL—			
55,0			
21,9	21,8	17,9	19,1
6,4	10,0	9,2	5,3
—29,1			
23,4	55,7	61,9	54,6
<hr/> 77,6	<hr/> TOTAL . . .	<hr/> 87,5	<hr/> 79,0
PROVINCIAL—			
138,1	5,3	—223,6	—223,6
48,6	46,4	—68,9	—68,9
320,7	310,9	—124,3	—124,3
68,4	11,1	—68,3	—68,3
2,4	7,9	6,0	5,0
26,1	36,1	9,5	1,0
6,1	5,2	6,0	5,7
<hr/> 390,2	<hr/> TOTAL . . .	<hr/> 432,9	<hr/> —463,6
<hr/> 467,8	<hr/> TOTAL BOTH . . .	<hr/> 510,4	<hr/> —574,6
			<hr/> —394,4

287. Under *Imperial* the programme of the Budget Estimate was very fairly carried out. The construction of the Bhopal Railway during the year has been charged to "Deposits;" as of the amount spent to date (Rs. 42,52,040), the share chargeable to the Government of India has been paid up by the charge of 7 lakhs in 1881-82 and 5½ lakhs in 1882-83. The remainder has been paid for by the Bhopal State.

288. The earthwork on this railway has been practically completed. The Nerbudda bridge and the Godavri viaduct both finished. Three quarters of minor bridges and all but three large bridges finished. Rails laid to top of the ghat (24 miles).

289. Under *Provincial* the main part of the account entries are writes-back of the expenditure incurred up to the end of 1882-83 upon the four railway works there mentioned, which have now been classed as productive. The write-back may be taken, upon the general account, as a set-off against the opposite transfer on account of Madras Harbour Works, namely—

Writes-back of expenditure incurred up to end of 1882-83.

	Ordinary Public Works.	P. P. Works Capital Expenditure.
Provincial Railways, Bengal and N. W. . . .	—485,1	+485,1
Madras Harbour Works	+533,6	—533,6

Section H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—continued.

41.—State Railways, Working and maintenance.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
IMPERIAL—			
3.0	Bhopal Railway	2.6	2.9 3.0
51.4	Kandahar Railway	40.0	42.5 47.2
84.8	Punjab Railway, Northern Section	80.0	80.0 66.8
...	Rewari-Ferozepore	35.0	35.0 31.3
138.2	TOTAL	157.6	160.4 147.6
PROVINCIAL—			
2.9	Sonarpur-Diamond-Harbour Railway	9.2	... ... (a)
9.0	Kaunia-Dhurla Railway	10.0	10.5 10.1
...	Cawnpore-Furakabad Extension	8.0	... ... (a)
11.9	TOTAL	27.2	30.5 10.1
150.1	TOTAL BOTH	184.8	170.9 157.7

(a) See under Productive.

290. The additional charge on the Kandahar Railway was caused by the increased traffic. Upon the Punjab Northern there was a saving in expenditure, which in the revised estimate was by mistake put upon the account of the Southern Section.

42.—Subsidized Railways.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
India. England.	India. England.	India. England.	India. England.
IMPERIAL—			
21.2 13.3	Bengal Central Railway	25.0 25.3	20.0 24.0
3.7 ...	Bengal and N.-W. Railway	30.0 ...	30.8 ...
... 4	Rohilkund-Kumaon Railway . . . . .	... 4.3	... 3.8
24.9 13.7	TOTAL IMPERIAL	55.0 29.6	65.0 27.8
38.6		84.6	92.8
			75.4
PROVINCIAL—			
1.1	Turkessur Railway (Land)	7.0	5.2 4.0
...	Rohilkund-Kumaon Railway (Land)	2.5	2.3 2.0
...	Nilgiri (Rigi) (Land and Interest)	6.8	... ...
1.1	TOTAL PROVINCIAL	16.3	7.5 7.0
32.7	TOTAL BOTH	100.9	100.3 62.4
33.0	SOUTHERN MAHARATTA	84.8	86.0 85.6

291. The Indian figures here are the charge for taking up land, which has for the most part fallen short of estimate. The English figures are payments of interest, and they more closely follow the estimates. The Nilgiri (Rigi) Railway Company was not floated.

292. The figures against Southern Mahratta Railway are charge for interest at 4 per cent. on the Capital, except 2, of working expenses.

43.—Frontier Railways.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
295.5	Punjab Railway, Northern Section	70.0	—61.5 —59.1
25.3	Kandahar Railway (Southern Section)	20.0	95.0 95.2
...	" " (Northern " ) . . . . .	...	... 122.3
1.6	Stores, India	—22.5	—56.0 7.3
—62.9	" England . . . . .	...	... —62.8
259.5	TOTAL	67.5	—32.5 102.9

Section H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—continued.

293. The figures of the Revised Estimates and accounts under the first two heads include a large transfer of locomotive engines from the Punjab Northern to the Kandahar (now called Sind-Peshin) Railway. A transfer of surplus stores and plant still further reduced the expenditure on the former.

294. The Attock bridge on the Punjab-Northern Railway was opened on 24th May 1883. The terminal station at Peshawar was constructed during the year.

295. The expenditure on the Kandahar Railway, Northern Section, was not provided for in the Budget Estimates; and in the Revised Estimate the provision will be found under Buildings, Roads, &c.

296. The figures against Stores represent transfers to the Oudh and Rohilkhand Railway.

44.—Irrigation and Navigation.

1882-83. Accounts.	A	B	Budget.				1883-84. Revised.		Accounts.	
			A	B	A	B	A	B	A	B
7.2 + 0	India	.	.	.	11.9 + 0	5.3 + 0	4.4 + 0			
0 + 92.4	Burmah	.	.	.	0 + 88.4	0 + 69.5	0 + 59.3			
0 + 4.7	Assam	.	.	.	...	...	...
76.3 + 236.7	Bengal	.	.	.	77.5 + 160.1	81.9 + 123.3	74.6 + 117.8			
1.6 + 21.9	North-Western Provinces	.	.	.	6 + 28.9	6 + 28.7	6 + 23.6			
50.0 + 1.5	Punjab	.	.	.	52.2 + 1.6	57.8 + 1.5	58.1 + 1.4			
208.9 + 35.3	Madras	.	.	.	196.0 + 35.0	227.3 + 36.1	219.4 + 33.9			
163.4 + 0	Bombay	.	.	.	149.8 + 0	163.4 + 0	156.8 + 0			
1.2 + 0	England	.	.	.	2.0 + 0	1.7 + 0	1.6 + 0			
508.6 + 392.5	TOTAL	.	.	.	490.0 + 314.0	537.9 + 259.1	515.5 + 235.4			
901.1					804.0	797.0	750.9			

A Imperial.

297. Under Imperial, some works in Rajputana were postponed, which causes a saving in the Budget grant. In Bengal, an additional grant was made for Government embankments, but the grant was not worked up to. In the Punjab additional grant was made for Silt clearances in the Indus inundation canals. The increase in Madras is due to transfer of certain charges for old native works from the Productive head. In Bombay, additional grants were given for canal clearances in Sind.

298. Under Provincial, in Burmah, some projected expenditure was postponed in consequence of pressure on the Provincial balances. In Bengal the reduction was owing to the grant of 30.0, taken under Protective Works, and to the larger proportion of establishment which became debitible to Imperial by the expenditure on Government embankments above mentioned. In the North-Western Provinces and Madras, the grants were, from various causes, not worked up to.

45.—Military Works.

1882-83. Accounts.	India	Central Provinces	Burmah	Assam	Bengal	North-Western Provinces	Punjab	Madras	Bombay	England	Budget.			1883-84. Revised.			Accounts.		
											A	B	A	B	A	B	A	B	
638.0	.	.	.	.	.	.	.	.	.	.	686.4	715.5	704.1					
26.0	Central Provinces	.	.	.	.	.	.	.	.	.	26.9	24.7	24.2					
36.4	Burmah	.	.	.	.	.	.	.	.	.	30.0	30.1	30.1					
25.2	Assam	.	.	.	.	.	.	.	.	.	21.9	22.7	19.9					
32.1	Bengal	.	.	.	.	.	.	.	.	.	44.6	44.6	44.0					
7	North-Western Provinces	.	.	.	.	.	.	.	.	.	7	9	8					
29.3	Punjab	.	.	.	.	.	.	.	.	.	25.6	25.6	24.0					
66.0	Madras	.	.	.	.	.	.	.	.	.	60.1	59.7	59.0					
108.8	Bombay	.	.	.	.	.	.	.	.	.	103.4	106.9	106.2					
1.8	England	.	.	.	.	.	.	.	.	.	4	5.8	5.8					
964.3	TOTAL	.	.	.	.	.	.	.	.	.	1,000.0	1,036.5	1,018.1					

299. There is little variation in the figures. The addition of 36.5 upon the Revised Estimates became practicable under the rule which allows lapses from last year to be added to the crore granted this year. The Budget Estimates with this addition were not quite worked up to.

Section H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—continued.

46.—Civil Buildings, Roads, and Services.

1882-83. Accounts.		IMPERIAL—		Budget.		1883-84. Revised.		1883-84. Accounts.	
249.5	India			218.6		361.5		234.7	
130.7	Bengal			112.6		144.1		147.5	
122.5	Other Provinces			82.9		101.4		90.1	
...	Madras Harbour . . . . .			...		533.1		533.1	
82.2	England			101.7		88.8		86.5	
584.9				515.8		1,228.9		1,091.9	
PROVINCIAL AND LOCAL—									
A.	B.	A.	B.	A.	B.	A.	B.	A.	B.
2.8	+ 1.0	India	5.0 + 1.2	5.3 + 8	4.0 + 8	107.7 + 27.5			
104.2	+ 29.1	Central Provinces	106.0 + 26.6	104.0 + 26.6	104.0 + 26.6	337.6 + 14.5			
365.1	+ 17.6	Burmah	371.6 + 20.8	342.0 + 22.0	342.0 + 22.0	47.0 + 11.1			
51.3	+ 91.0	Assam	71.6 + 111.5	54.6 + 119.5	54.6 + 119.5	459.6 + 378.8			
670.0	+ 370.9	Bengal	410.8 + 454.6	456.4 + 369.8	456.4 + 369.8	564.9 + 19.1			
486.9	+ 31.0	North-Western Provinces	606.8 + 32.3	622.9 + 31.4	622.9 + 31.4	576.6 + 34.4			
376.1	+ 3.9	Punjab	350.9 + 4.2	361.6 + 4.5	361.6 + 4.5	356.0 + 4.2			
181.6	+ 406.6	Madras	220.3 + 442.9	232.8 + 445.5	232.8 + 445.5	227.4 + 414.3			
554.3	+ 22.0	Bombay	530.0 + 20.8	598.9 + 20.3	598.9 + 20.3	564.9 + 19.1			
2,792.3	+ 973.1		2,673.0 + 1,114.9	2,778.5 + 1,040.4	2,680.8 + 1,004.7				
3,765.4			3,787.9	3,818.9	3,685.5				
4,350.3			4,303.7	5,047.8	4,777.4				

A Departmental Officers.

B Civil Officers and Local Boards.

300. *Imperial.*—The excess in the Revised Estimates under India was to provide for works beyond the North-West Frontier which in the accounts have been taken under Frontier Railways. In Bengal, the original grant was added to by 19.3 to meet expenditure on new Government Buildings in Calcutta, which had "lapsed" in 1882-83. The large figure placed against "Madras Harbour" represents the write-off, from Capital Account, already noticed in dealing with Head 40. The expenditure, having been for the most part infructuous, was finally charged off under orders received from the Secretary of State.

301. Under *Departmental*, the various Local Governments sanctioned during the year 13 or 14 lakhs of expenditure unprovided for in the estimates, but with savings in Burmah (caused by the straitened condition of Provincial balances) the accounts showed only a small excess over budget.

302. Under *Civil Officers*, we have for the third year in succession to draw attention to the excessive over-estimating on the part of Local Committees in Bengal. The figures are as follow :—

	Budget.	Accounts.
1881-82	477.4	397.0
1882-83	469.4	370.9
1883-84	454.6	378.8

In other cases, except perhaps in Madras where the same tendency is shewn, the estimates were fairly followed.

K.—ARMY SERVICES.

<i>1882-83. Accounts.</i>	<i>Budget.</i>	<i>1883-84. Revised.</i>	<i>Accounts.</i>
1,592.2	RECEIPTS	865.8	956.2
17,440.3	EXPENDITURE	16,064.0	16,975.7
15,848.1		15,198.2	16,019.5

303. The receipts of last year included a war contribution from Her Majesty's Government in England; this year some unexpected items came in in addition to Budget Estimate. The principal increase in the charges is the payment to the War Office of a million sterling for arrears of non-effective charges.

Section K.—RECEIPTS BY MILITARY DEPARTMENT.**XXXIV.—Army.**

<i>1882-83. Accounts.</i>	<i>Budget.</i>	<i>1883-84. Revised.</i>	<i>Accounts.</i>
INDIA—			
576.6	Commissariat	528.7	533.2
78.9	Clothing	79.4	82.0
113.7	Ordnance	74.8	79.0
163.2	Other Receipts	141.9	165.4
	TOTAL INDIA	824.8	859.6
ENGLAND			
93.4		41.0	57.5
75.1			
1,007.5		865.8	917.1
			952.5

304. Under the first two heads no remark is called for; the Commissariat recoveries are now reduced to an ordinary level. Large sales of obsolete stores added to the receipts under Ordnance. Several unexpected items entered the account of miscellaneous receipts, namely, 10.5, a recovery from the War Office on account of the Malta Expedition of 1878; 42.2 recovered from Hyderabad on account of pensions of officers employed under that Administration, and also some unclaimed amounts connected with the war in Afghanistan. The greater part of the increase over Estimate in England is on account of Indian Troops Service.

XXXV.—Military Operations in Egypt.

<i>1882-83. Accounts.</i>	<i>Budget.</i>	<i>1883-84. Revised.</i>	<i>Accounts.</i>
INDIA—			
47.7	Commissariat	{ 1.3	7
37.0	Other Receipts		3.0
84.7			
500.0	ADD—English Contribution	... ...	... ...
584.7			

305. No remark is called for.

Section K.—ARMY SERVICES.

EXPENDITURE.

1882-83. Accounts.	47.—Army.	Budget.	1883-84. Revmed.	Accounts.
INDIA—				
485.6	Army and Garrison Staff	483.8	496.4	517.4
6,112.8	Regimental Pay, &c.	6,026.9	6,122.6	6,141.4
2,399.9	Commissariat	2,402.7	2,295.4	2,221.3
546.8	Medical	629.9	569.8	564.9
610.3	Ordnance	563.4	528.8	519.8
1,280.9	Other Effective Charges	1,129.0	1,176.8	1,117.5
702.0	Pensions	697.4	719.2	711.6
100.9	Other Non-Effective Charges	85.7	107.7	110.4
12,239.2	TOTAL INDIA	12,018.8	12,016.7	11,904.3
ENGLAND—				
788.2	Regimental Pay	815.0	764.0	748.8
327.5	Transport Charges	347.9	367.0	367.9
529.7	Stores	504.8	557.0	535.0
23.1	Other Effective Services	25.0	36.7	28.9
2,230.7	Retired Officers' Pensions and other Non-Effective Services	2,352.5	3,335.0	3,336.8
3,899.2	TOTAL ENGLAND	4,045.2	5,059.7	5,017.4
Unaudited Expenditure				
16,138.4	TOTAL	16,064.0	17,076.4	16,921.7

306. The increase of charge under the first head of *Staff* is due almost entirely to writes-back ordered by the Secretary of State, owing to revised arrangements for the settlement with the War Office of effective charges; 3.0 was also added by the Bangalore Camp of Exercise.

307. Under *Regimental pay* the accounts of the year received nearly 80.0 extra charges for bounty to British soldiers for extending service, and about 45.0 addition caused by alteration of the exchange rate of payment, which was made from January 1st, 1884 (Financial Statement, March 1884, para. 103). The charges of the native armies of Bengal and Madras were somewhat under-estimated, but on the other hand the British force was short of established strength.

308. The *Commissariat* charges fell short of estimate partly owing to the shortness of strength, just alluded to, and partly owing to the prevalence of favorable prices.

309. The reduction of *Medical* charges by the introduction of station hospitals and by reductions in the Army Medical Department continues.

310. The main item in the reduction of *Ordnance* charges is the deduction from the charges of the year of about 30.0 for tents supplied to Her Majesty's troops in Egypt.

311. Under *Other effective charges* there is on the whole a reduction of charge both as compared with last year, and as compared with Budget. The accounts include 1.64 on account of the Akha Expedition.

312. The normal increase of *pension charges* was under-estimated, and the *other non-effective charges* were increased by some officers drawing in India the capitalized value of part of their pensions.

313. In the English account the largest item in the decrease of *Pay* charges is the reduction from estimate 200.0 to actuals 162.5, in furlough pay of Indian officers in England. This item, in 1882-83, cost 182.3. Transport charges cost 20.0 more than estimate chiefly through the necessity of hiring private vessels. Stores (mainly Ordnance stores) and miscellaneous charges also exceeded the Budget estimate.

314. The great increase of nearly a million sterling in the charges for pensions, &c., represents the payment of that sum to Her Majesty's Imperial Government, in part

Section K.—ARMY SERVICES—continued.

liquidation of the demand of the War Office for arrears of non-effective charges. (See para. 103 of Financial Statement of March 1884.)

315. There is no correction on account of un-audited Expenditure. The amount brought to account by the Military Account Department since April 1st, 1879, slightly exceeds the amount indicated by issues from the Civil and other departments, so that it includes some small amount of charges belonging to the period before that date.

Military Operations in Afghanistan.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
17.9 Charges in India
316. This account is now closed.			

48.—Military Operations in Egypt.

1882-83. Accounts.	INDIA—	Budget.	1883-84. Revised.	Accounts.
379.1 Commissariat . . . . .	...	...	...	17.6
63.2 Ordnance . . . . .	...	...	...	...
35.4 Sea Transport Charges . . . . .	...	...	...	8
768.5 Other Military Charges . . . . .	...	...	...	29.5
1,246.3	TOTAL	...	44.3	47.9
70.0	DEDUCT—Value of Stores included in the above figures, but afterwards charged off to ordinary account . . . . .	...	...	...
1,176.2	TOTAL INDIA	...	44.3	47.9
107.8	ADD—England	...	5.9	6.1
1,284.0		...	50.2	54.0

317. These charges in connection with the expedition to Egypt were not separately provided for in the Budget Estimate, but were included in the Revised Estimate. Taking both years together we get the whole cost to India of the Egyptian Expedition as follows:—

Charges—	Rupees.	Sterling.	Exchange.	Total in Rupee pounds.
1882-83	1,176.2	107.8	24.7	1,308.7
1883-84	47.9	6.1	1.4	55.4
	1,224.1	113.9	26.1	1,364.1
DEDUCT— Receipts—				
1882-83	84.7	..	..	84.7
1883-84	3.7	..	..	3.7
	88.4			
NET CHARGE	1,135.7	113.9	26.1	1,275.7
DEDUCT—Recovery of £500,000 from Her Majesty's Imperial Government . . . . .	...	500.0	114.7	614.7
NET COST TO GOVERNMENT OF INDIA AS STATED IN RUPEES . . . . .	...	..	..	661.0

Section L.—EXCHANGE ON TRANSACTIONS WITH LONDON.

XXXVI & 49.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
3,238.9	3,761.5	4,077.5	4,021.8
114.0	83.3	71.0	73.7
44.9	...	...	31.9
3,397.8	3,844.8	4,148.5	4,127.4

DEDUCT CREDITS—

On Guaranteed and Subsidized Companies' Transactions—			
36.9	Capital Transactions	12.2	14.3
102.1	Revenue Stores	95.6	106.6
92.3	On Capital Transactions, East Indian Railway	143.7	85.2
85.1	On Miscellaneous Transactions	45.3	55.4
316.4	TOTAL	296.8	288.6
3,081.4	NET EXCHANGE	3,548.0	3,860.0
			3,838.8

318. The Budget Estimate of *Council Bills* was £16,300.0 at 19*1d.*, giving exchange 3,761.5. The trade demand being favorable, the Secretary of State drew up to £17,599.8 at 19*53d.* pence, giving exchange at 4,021.8.

319. The estimate for *Hongkong Bills* was taken with Miscellaneous transactions, the amount of drawings being far from regular.

320. The Exchange on Southern Mahratta Railway is thus calculated:—

<i>Capital Outlay in India</i> , ₹48,17,465, charged on Company's Indian books, and debited to deposit account in England at ₹12 to the £ that is,—Debit Deposit Account £401,455; loss by Exchange £ 80,291
<i>Capital Outlay in England</i> , £236,269, brought on Company's Indian books at ruling rates of Exchange ₹29,15,155; which is represented on the deposit account in England at ₹12 to the £ or £242,930. That is; debit the deposit account £242,930—236,269, by credit to Gain by Exchange £ 6,661
NET LOSS BY EXCHANGE £ 73,630

321. The Exchange on *Guaranteed and Subsidized Companies'* transactions was not greatly different from the estimate.

322. On the *East Indian Railway* the exchange is that upon the estimated capital outlay on stores debited in the Secretary of State's Remittance Account. This was reckoned in the estimates at £668,000, involving an exchange at the adjusting rate of 11*37*. The real debits were only £400,082, and the exchange 88.1. The exact amount debited by the Secretary of State in his Remittance Account was £401,916, but it was not exactly adjusted in India during the year.

323. Including in *Miscellaneous Transactions* the *Hongkong Bills*, we get actuals 50.6 against estimate 45.3, which is also a difference not large enough to require particular explanation.

Section M.—PROVINCIAL ADJUSTMENT.

PROVINCIAL AND LOCAL REVENUE AS BY BUDGET.	PROVINCIAL BALANCES.		Budget.	1883-84. Revised.	Accounts.
	April 1st, 1883.	March 31st, 1884.			
17.5	9.5	9.5	India	— 2.2	— 5 ...
809.4	231.8	313.9	Central Provinces	+ 14.7	+ 61.9 + 82.1
1,220.0	223.6	128.5	Burmah	— 286.2	— 189.3 — 95.0
463.3	117.5	112.3	Assam	— 42.0	— 39.4 — 5.3
4,545.3	386.2	262.7	Bengal	— 292.4	— 179.3 — 123.5
3,418.6	1,076.0	721.0	North-Western Provinces	— 734.7	— 496.9 — 355.0
1,669.4	305.9	322.1	Punjab	— 21.8	— 14.3 + 16.2
3,117.8	710.4	735.6	Madras	— 123.4	— 84.2 + 25.2
3,876.4	553.0	543.6	Bombay	— 11.3	— 164.2 — 9.4
19,137.7	3,613.9	3,149.2	TOTAL	— 1,499.3	— 1,106.2 — 464.7

324. The main features in the improvement of actuals as compared with estimates are—Reduction of expenditure in Burmah, and a grant in supplement of its resources—Heavy revenue collections at the end of the year in Burmah, Madras and Bombay. In the North-West, there was both an improvement of revenue, and considerable savings in expenditure especially in the projected disposal of past accumulations by Public Works expenditure.

325. The figures of the several provinces are shown below:—

Central Provinces.

1882-83. Accounts.	REVENUE.			EXPENDITURE.			
	Budget.	1883-84. Revised.	Accounts.	1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
PROVINCIAL—							
...	...	...	...	Interest	2.7	1.9	...
561.2	559.8	570.5	581.5	Revenue	92.3	99.1	97.8 95.5
...	...	...	...	Post Office, Telegraph and Mint	4.4	4.4	4.3 4.5
73.2	76.4	68.3	66.1	Civil Departments	384.6	392.7	383.4 377.2
6.2	3.8	4.0	4.1	Miscellaneous	34.0	31.0	33.7 30.3
85.9	105.0	130.0	129.6	Productive Public Works (Revenue Account)	80.9	103.4	99.0 99.4
7.1	8.7	7.0	6.4	Ordinary Public Works	100.9	100.6	100.6 104.6
733.6	753.7	779.8	787.7	TOTAL	699.8	733.1	718.8 711.5
LOCAL—							
..	...	..	...	Interest . . . . .	...	...	...
25.3	24.8	25.8	28.9	Revenue	11.9	11.6	11.6 6
...	...	...	...	Post Office, Telegraph and Mint . . . . .	...	...	...
16.6	16.4	17.2	18.5	Civil Departments	13.5	14.4	13.9 25.9
8.7	8.3	8.8	8.7	Miscellaneous	2.3	3.6	2.8 2.5
...	...	...	...	Productive Public Works (Revenue Account) . . . . .	...	...	...
7.4	6.2	7.4	9.4	Ordinary Public Works	32.6	32.0	30.0 30.6
58.0	55.7	59.3	65.5	TOTAL	60.2	61.6	58.3 59.6
791.6	809.4	839.0	853.2	TOTAL BOTH	760.0	794.7	777.1 771.1
				Surplus + or Deficit—	+ 31.6	+ 14.7	+ 61.9 + 82.1

326. The expenditure is well within the means of the Government, and was also well within estimates. The Nagpore-Chattisgarh Railway is within this provincial account and the improvement in its receipts shews in the increase of surplus from 14.7 estimated to 82.1 accounts.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

British Burmah.

1882-83. Accounts.		1883-84. Budget.		1883-84. Revised.		1883-84. Accounts.		1882-83. Accounts		1882-83. Budget.		1882-84. Revised.		1882-84. Accounts.	
PROVINCIAL—															
885.2	874.4	892.2	946.1	Interest . . .											
				Revenue . . .				205.0	206.5			216.2	212.9		
				Post Office, Telegraph and Mint . . .				3.9	4.0			4.5	4.6		
76.0	56.5	62.3	62.2	Civil Departments . . .				498.0	506.2			511.5	509.7		
22.0	3.9	4.2	4.1	Miscellaneous . . .				42.6	52.3			53.7	55.2		
158.7	176.5	165.0	167.7	Productive Public Works (Revenue account) . . .				167.9	183.0			182.4	187.4		
10.0	8.2	8.3	8.8	Ordinary Public Works . . .				403.4	400.0			359.9	350.5		
				Grant-in-aid from Imperial, added to Provincial share of Land Revenue . . .											
				Transfers to Local . . .				2.3	...			...	4		
1,151.9	1,119.5	1,173.7	1,230.6	TOTAL . . .				1,323.1	1,352.0			1,328.2	1,320.7		
LOCAL—															
81.5	81.0	82.1	104.1	Interest . . .				...	...	
				Revenue . . .				5.1	4.7			5.9	5.8		
				Post Office, Telegraph and Mint . . .				3.0	8.1			5.3	5.6		
5.2	6.1	3.6	3.3	Civil Departments . . .				40.9	51.5			40.9	46.6		
5.9	9.4	7.0	7.4	Miscellaneous . . .				6.1	9.1			5.8	5.8		
				Productive Public Works (Revenue account) . . .				...	...			...	...
4.1	4.0	4.0	4.5	Ordinary Public Works . . .				72.1	80.8			73.6	60.9		
2.3	...	...	4	Transfers from Provincial . . .											
99.0	100.5	96.7	119.8	TOTAL . . .				127.2	154.2			131.5	124.7		
1,250.9	1,220.0	1,270.4	1,350.4	TOTAL BOTH . . .				1,450.3	1,506.2			1,459.7	1,445.4		
				SURPLUS + DEFICIT . . .				199.4	286.2			189.3	95.0		

327. The Expenditure is on a much larger scale than the Revenue, and has therefore been supplied to a considerable extent out of accumulated balances ; it was, however, well within estimate, being in fact reduced during the year in consequence of tightness of provincial balances. The Land Revenue received a considerable accession at the end of the year, and the Provincial Government also obtained a grant-in-aid which somewhat improved its position.

Assam.

1883-84.				1883-84.			
Accounts.	Budget.	Revised.	Accounts.	Accounts.	Budget.	Revised.	Accounts.
PROVINCIAL—							
...	...	...	...	Interest	...	...	...
391.3	382.5	405.6	413.3	Revenue	87.6	84.0	92.4
...	...	...	...	Post Office, Telegraph and Mint	1	1	...
27.7	27.6	30.3	30.6	Civil Departments	192.5	205.5	212.3
3.1	3.6	2.8	3.4	Miscellaneous	12.2	12.5	14.0
...	...	...	...	Productive Public Works (Revenue ac- count)	...	...	...
1.6	7	7	1.0	Ordinary Public Works	56.2	71.6	73.0
				Transfers to Local	61.2	82.8	87.0
TOTAL				409.8	456.4	478.8	453.5
423.7	414.4	439.4	448.3				

Section M.—PROVINCIAL ADJUSTMENT—continued.
Assam—continued.

				LOCAL—			
34.1	38.0	38.0	40.2	Interest . . .	...	...	...
...	...	...	...	Revenue . . .	1.2	7	6
...	...	...	...	Post Office, Telegraph and Mint . . .	1.9	2.1	2.0
...	...	...	...	Civil Department . .	9.8	12.3	11.7
1.1	1.0	1.3	1.4	Miscellaneous . .	4.2	5.1	3.9
...	...	...	...	Productive Public Works (Revenue Ac- count) . . .	...	...	...
11.3	9.9	10.5	10.6	Ordinary Public Works	90.8	111.5	118.6
61.2	82.8	87.0	77.7	Transfers from Provin- cial . . .	...	...	...
107.7	131.7	136.8	129.9	TOTAL . . .	107.9	131.7	136.8
531.4	546.1	576.2	578.2	TOTAL BOTH . .	517.7	588.1	615.6
				SURPLUS + DEFICIT—	+ 13.7	- 42.0	- 39.4
							- 5.3

328. No remarks are called for.

Bengal.

				1882-83. Accounts.				1883-84. Budget.				1883-84. Revised.				1883-84. Accounts.			
				PROVINCIAL—															
...	...	...	...	Interest . . .	...	...	...	...	470.9	468.8	481.0	482.7	...	...	...	...	...	...
2,952.6	2,923.9	2,984.0	2,984.7	Revenue . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	—362.1	—358.6	Reduction for Produc- tive Capital Expen- diture . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
303.0	425.6	410.9	374.8	Civil Departments . .	2,093.7	2,173.5	2,138.5	2,123.5	...	...	...	...	...	...	...	...	...	...
81.7	92.9	75.4	97.8	Miscellaneous . .	268.3	282.4	269.6	243.9	...	...	...	...	...	...	...	...	...	...
493.1	517.5	515.0	515.3	Productive Public Works (Revenue Ac- count) . . .	659.8	685.9	726.4	724.3	...	...	...	...	...	...	...	...	...	...
166.5	181.0	167.5	172.4	Ordinary Public Works	1,107.6	696.7	331.4	327.7	...	...	...	...	...	...	...	...	...	...
...	...	...	...	Transfers to Local . .	26.2	14.2	43.0	32.0	...	...	...	...	...	...	...	...	...	...
4,086.9	4,140.9	3,790.7	3,786.4	TOTAL . . .	4,626.5	4,321.5	3,990.1	3,932.4	...	...	...	...	...	...	...	...	...	...
379.8	377.2	385.4	398.2	LOCAL—	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2.9	1.9	1.6	1.5	Interest . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6.8	7.4	7.4	9.4	Revenue . . .	26.1	23.8	28.2	29.4	...	...	...	...	...	...	...	...	...	...
21.7	16.9	24.0	32.6	Post Office, Telegraph and Mint . . .	31.6	32.2	31.8	32.0	...	...	...	...	...	...	...	...	...	...
...	...	...	...	Civil Departments . .	16.2	17.6	17.7	18.7	...	...	...	...	...	...	...	...	...	...
1.2	1.0	1.1	1.4	Miscellaneous . .	5.9	4.4	6.6	6.0	...	...	...	...	...	...	...	...	...	...
26.2	14.2	43.0	32.0	Productive Public Works (Revenue Ac- count) . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
438.6	418.6	462.5	475.1	Ordinary Public Works	368.0	452.4	358.1	366.5	...	...	...	...	...	...	...	...	...	...
4,525.5	4,559.5	4,253.2	4,261.5	Transfers from Provin- cial . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
438.6	418.6	462.5	475.1	TOTAL . . .	447.8	530.4	442.4	452.6	...	...	...	...	...	...	...	...	...	...
4,525.5	4,559.5	4,253.2	4,261.5	TOTAL BOTH . .	5,074.3	4,851.9	4,432.5	4,385.0	...	...	...	...	...	...	...	...	...	...
				SURPLUS + DEFICIT—	—548.8	—297.4	—179.3	—123.5	...	...	...	...	...	...	...	...	...	...

329. The Bengal Government is at present eating up its accumulations, but as the amount it has taken from its accumulations is less than the amount of Revenue it has given up for Expenditure on Productive works (see para. 55 of last year's report), its ordinary expenditure has been within its means.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

330. The Revenue under Civil Departments was much short of estimate, and the expenditure on Revenue Accounts has been in excess. The expenditure on Productive Public Works Revenue Accounts was under-estimated; against the 696.7 provided against Ordinary Public Works, must be taken the 358.6 given up for Capital Expenditure, as well as the 327.7 remaining against "Ordinary."

The over-estimate of Public Works expenditure of local funds has been noted under that head.

North-Western Provinces and Oudh.

1882-83. Accounts.	Budget.	1883-84. Revised.	1883-84. Accounts.	1882-83. Accounts.	Budget.	1883-84. Revised.	1883-84. Accounts.
PROVINCIAL—							
... ...	... ...	... ...	... ...	Interest . . .	5.3	5.1	... ...
2,818.9 2,335.3	2,416.6	2,471.8	2,471.8	Revenue . . .	711.9	834.7	831.6 827.1
-146.7 -288.1	-742.6	-680.7	-680.7	Reduction for Productive Capital Expenditure	...	...	...
-198.8	...	...	...	Reduction on account of Patwari Fund	...	...	...
...	...	...	...	Post Office, Telegraph and Mint	...	...	...
138.4 143.6	134.6	155.2	155.2	Civil Departments . . .	1,124.6	1,170.0	1,123.2 1,136.1
41.4 36.4	42.0	59.8	59.8	Miscellaneous . . .	179.2	185.4	185.5 186.4
...	...	...	...	Famine Relief . . .	1.1	...	2 ...
587.5 559.7	598.6	596.2	596.2	Productive Public Works (Revenue Account)	487.8	493.4	494.5 491.5
140.5 116.4	105.7	118.7	118.7	Ordinary Public Works	527.5	677.9	164.2 147.6
				Transfers to Local	125.0	271.5	258.6 219.9
2,881.2 2,903.3	2,554.9	2,651.0	2,651.0	TOTAL . . .	3,162.4	3,638.0	3,052.8 3,008.6
— — — —	— — — —	— — — —	— — — —	— — — —	— — — —	— — — —	— — — —
LOCAL—							
... ...	... ...	... ...	... ...	Interest . . .	...	...	...
472.5 482.7	483.7	483.2	483.2	Revenue . . .	4.3	4.4	4 4
...	...	...	...	Post Office, Telegraph and Mint	19.1	19.5	19.4 19.4
32.7 21.5	21.9	22.7	22.7	Civil Departments . . .	415.4	434.3	432.1 420.7
2.7 3.9	3.6	3.2	3.2	Miscellaneous . . .	6	2.5	9 7
...	...	...	...	Productive Public Works (Revenue Account)	...	...	...
7.1 7.2	8.0	8.2	8.2	Ordinary Public Works	202.2	326.1	322.0 293.4
125.0 271.5	258.6	219.9	219.9	Transfers from Provincial	— — — —	— — — —	— — — —
— — — —	— — — —	— — — —	— — — —	TOTAL . . .	641.6	786.8	774.8 734.6
640.0 786.8	775.8	737.2	737.2	— — — —	— — — —	— — — —	— — — —
3,521.2 3,690.1	3,330.7	3,388.2	3,388.2	TOTAL BOTH . . .	3,804.0	4,424.8	3,827.6 3,743.8
— — — —	— — — —	— — — —	— — — —	Surplus + Deficit—	-282.8	-734.7	-496.9 -355.0
— — — —	— — — —	— — — —	— — — —	— — — —	— — — —	— — — —	— — — —

331. There is in these accounts a transfer of the same kind as in Bengal. The Expenditure under Ordinary Works was reduced by some fifty lakhs, because by its transfer to Productive it entered the provincial Accounts in the form of a reduction in the share of the Land Revenue, and ceased to be Provincial Expenditure. There was however a saving of about ten lakhs upon this projected expenditure, or rather in the reduction of Revenue, and under other heads also the Revenue and Expenditure were also better than Estimate; so that on the whole the out-turn was 379.7 better.

332. The North-Western Provinces have accumulated a large balance, and estimated to spend 734.7 of this during the year upon Public Works of various kinds. The excess expenditure, however, with the improvement of revenue, came to only 355.0.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Punjab.

1882-83. Accounts.	Budget.	1883-84. Revised. Accounts.		1882-83. Accounts.	Budget.	1883-84. Revised. Accounts.	
PROVINCIAL—							
... 1,207.1 —59.2	... 1,244.3 1,360.6 1,260.3	Interest . . . Revenue . . . Reduction for Productive Capital Expenditure . . . Post Office, Telegraph and Mint . . . Civil Departments . . . Miscellaneous . . . Productive Public Works (Revenue Account) . . . Ordinary Public Works . . . Transfers to Local 242.5 8.9 836.7 102.8 3.4 308.8 —29.5	... 252.0 8.6 839.7 113.3 10.6 279.9 —29.6	... 250.0 8.8 883.3 105.3 15.6 291.6 —26.4
3.2 112.6 23.9 ...	3.0 113.1 25.3 ...	3.2 154.3 19.1 3.2	3.0 160.1 22.1 ...	TOTAL . . .	1,463.6 1,475.4	1,528.2 1,528.1	
65.1	66.8	66.2	66.8				
1,252.7	1,452.5	1,506.6	1,512.3				
LOCAL—							
... 206.9 9.8 ...	... 208.6 8.3 ...	... 208.7 8.9 ...	... 289.8 10.2 ...	Interest . . . Revenue . . . Post Office, Telegraph and Mint . . . Civil Departments . . . Miscellaneous . . . Productive Public Works (Revenue Account) . . . Ordinary Public Works . . . Transfers from Provincial . . .	... 19.4 5.8 76.8 2.5 ... 75.8 ...	... 19.9 5.6 79.0 3.4 ... 76.0 ...
187.2	187.3	191.2	276.6	TOTAL . . .	180.3 186.2	183.9 244.6	
1,539.9	1,639.8	1,697.8	1,788.9	TOTAL BOTH . . .	1,643.9 —104.0	1,661.6 —21.8	
				Surplus + Deficit—	1,712.1 —14.3	1,772.7 +16.3	

333. Last year the expenditure exceeded the revenue by 59.2 given up for Productive Capital Expenditure, and 44.8 on other accounts. By reduction of Public Works Expenditure chiefly, the expenditure has this year been brought within the revenue.

Madras.

1882-83. Accounts.	Budget.	1883-84. Revised. Accounts.		1882-83. Accounts.	Budget.	1883-84. Revised. Accounts.	
PROVINCIAL.							
... 2,104.5 2,058.2 2,082.0 3,148.3	Interest . . . Revenue . . . Post Office, Telegraph and Mint . . . Civil Departments . . . Miscellaneous . . . Famine Relief . . . Productive Public Works (Revenue Account) . . . Ordinary Public Works . . . Transfers to Local 570.8 10.5 1,219.5 184.3 13.5 236.3 —37.7	... 602.7 11.3 1,237.0 878.5 ... 283.8 —19.7	... 621.4 10.5 1,209.8 185.4 4.2 290.3 —5.7
22.0	33.4	28.1	80.3	TOTAL . . .	2,197.2 2,283.6	2,315.9 2,315.0	
2,305.6	2,261.6	2,274.2	2,335.8				

Section M.—PROVINCIAL ADJUSTMENT—concluded.

Madras—continued.

				LOCAL—			
... 748.1	740.9	756.9	779.6	Interest . . .	1.3	1.4	1.3
... ...	... ...	... ...	... ...	Revenue . . .	307.1	317.1	314.0
... ...	... ...	... ...	... ...	Post Office, Telegraph and Mint . . .	...	...	...
17.0	16.1	13.9	16.8	Civil Departments . . .	133.7	140.5	133.1
46.2	46.1	50.0	51.1	Miscellaneous . . .	52.4	57.7	47.7
... ...	... ...	... ...	... ...	Productive Public Works (Revenue Account) . . .	...	...	...
62.9	53.1	63.6	66.9	Ordinary Public Works . . .	387.9	421.2	425.1
—37.7	—19.7	—5.7	—1.2	Transfers from Provincial . . .	...	...	395.7
836.5	836.5	878.7	913.2	TOTAL . . .	882.4	937.9	921.2
3,142.1	3,098.1	3,152.9	3,239.0	TOTAL BOTH . . .	3,079.6	3,221.5	3,237.1
				Surplus + Deficit— . . .	+ 62.5	—123.4	—84.2
							+ 25.2

334. The Budget provided for excess expenditure of 123.4, which by numerous improvements was found, in the revised estimates, to be reduced to 84.2. Special energy in Land Revenue collections in March brought out a surplus of 25.2.

Bombay.

1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.	1882-83. Accounts.	Budget.	1883-84. Revised.	Accounts.
PROVINCIAL—							
... ...	... ...	... ...	... ..	Interest . . .	...	...	...
3,154.5	3,303.3	3,227.1	3,482.2	Revenue . . .	1,612.9	1,590.0	1,748.6
... ...	... ...	141.0	9.6	Added on account of special refunds . . .	...	...	1,779.0
5	1	3	3	Post Office, Telegraph and Mint . . .	80.3	9.3	14.8
132.0	124.1	157.6	151.7	Civil Departments . . .	1,321.7	1,331.6	1,373.3
40.7	35.7	31.5	27.7	Miscellaneous . . .	196.0	188.8	200.0
... ...	... ...	... ...	... ...	Famine Relief . . .	1.2	12.5	4.7
... ...	... ...	... ...	... ...	Productive Public Works (Revenue Account) . . .	...	...	4.4
71.6	65.8	67.5	71.0	Ordinary Public Works . . .	358.7	316.2	353.8
				Transfers to Local . . .	48.4	38.7	46.7
3,399.3	3,529.0	3,625.0	3,742.5	TOTAL . . .	3,549.2	3,487.1	3,741.9
							3,745.1
LOCAL—							
235.4	238.4	244.7	250.8	Interest . . .	1.7	2.3	1.6
... ...	... ...	... ...	... ...	Revenue . . .	6.2	6.8	7.5
63.4	65.3	63.1	68.1	Post Office, Telegraph and Mint . . .	...	...	...
18.5	6.6	12.9	15.3	Civil Departments . . .	169.8	184.8	180.4
... ...	... ...	... ...	... ...	Miscellaneous . . .	22.8	10.8	7.5
33.7	37.1	35.4	37.1	Productive Public Works (Revenue Account) . . .	...	...	...
48.4	38.7	46.7	40.4	Ordinary Public Works . . .	228.8	234.6	253.1
				Transfers from Provincial . . .	...	...	219.0
399.4	386.1	402.8	411.7	TOTAL . . .	429.3	439.3	450.1
3,798.7	3,915.1	4,027.8	4,154.2	TOTAL BOTH . . .	3,978.5	3,926.4	4,192.0
				Surplus + Deficit— . . .	—179.8	—11.3	—164.2
							—9.4

335. The revenue and expenditure nearly balance. The revised Estimates shewed worse than the Budget by reason of the introduction of the special refunds of Land Revenue alluded to under Refunds and of a good deal of expenditure sanctioned beyond the current provision. But the favorable revenue collections at the end of the year restored the balance.

Section N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNTS.)

1882-83. Accounts.	Budget.	Revised.	1882-84. Accounts.
4,649.9 EXPENDITURE	3,820.1	4,031.8	3,992.0

1882-83. Accounts.	Budget.	Revised.	1882-84. Accounts.
State Railway expenditure 373.7 estimated under Ordinary . . . . .	... 373.7	354.4	
State Railway expenditure to end of 1882-83 transferred from Ordinary . . . . .	... 485.1	485.1	
East Indian Railway redemption of annuity . . . . .	... 504.0	510.3	
Eastern Bengal Railway do. do . . . . .	... 55.9	55.9	
Madras Harbour expenditure estimated here	23.0	...	..
Madras Harbour expenditure to end of 1882-83 written back . . . . .	... -533.1	-533.1	
State Railway expenditure included in original estimates	2,395.0	2,211.0	2,163.6
Irrigation expenditure	978.1	753.1	722.5
East Indian Railway capital expenditure	424.0	238.0	233.3
TOTAL	3,820.1	4,031.8	3,992.0

336. These figures include considerable transfers which must be eliminated for purposes of comparison, *viz.* :—

50.—State Railways.

1882-83. Accounts.	Budget.	1882-84. Revised.	1882-84. Accounts.
INDIA—			
314.9 Rajputana	338.2	339.1	340.7
16.3 Sindia	20.0	5.1	4.0
6.8 Hoikar	5.0	3.8	3.5
CENTRAL PROVINCES—			
126.2 Nagpur-Chatisgarh	51.4	54.9	50.4
16.5 Wardha Coal	3.9	30.1	35.1
BURMAH—			
58.6 Rangoon-Irrawadi	22.5	35.9-49.1	36.3-49.1
360.8 Rangoon-Sittang	359.5	330.1+49.1	357.8+49.1
BENGAL—			
317.1 Tirhoot	22.0		
Eastern and Western Extension	56.9	224.0	218.3
Mozuflerpore-Hazipore	150.0		
39.1 Dacca-Mymensing	300.0	226.1	235.8
Assam-Bihar . . . . .	...	80.0	43.4
—8 Calcutta and South Eastern	—2.5	260.4	255.4
9 Northern Bengal	50.4	184.8	154.1
1.0 Other Lines	8.3	17.6	11.6
NORTH-WESTERN PROVINCES—			
4.2 Ghazipore and Dildarnagar . . . . .	...	4	3
4.6 Cawnpore-Achneira	22.3	502.7	480.8
16.7 Bareilly-Pilibhit	114.8	93.4	75.4
—7.6 Patna-Baraich . . . . .	...	...	..
PUNJAB—			
162.1 Indus Valley	250.1	196.0	179.6
56.5 Punjab Northern	41.5	100.0	95.4
186.8 Amritsar-Patankote	223.0	260.5	260.3

**Section N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(CAPITAL ACCOUNTS)—continued.**

BOMBAY—

5.7	Dhond and Manmad	20.5	12.0	13.6
1,666.4		2,057.8	2,969.8	2,854.8
—19.1	ADD—Reserve and Store Account	337.2	100.0	148.3
1,647.3		2,395.0	3,069.8	3,003.1
370.1	Out of which in England	812.0	760.0	769.7

338. In three of the above cases the figures of the year have been much affected by transfers from "Ordinary," so that for purposes of comparison the figures should be stated thus—

		Budget.	Revised.	Accounts.
Northern Bengal	{ Ordinary Productive	46.4 50.4	—68.9 184.8	—68.9 154.1
	TOTAL	96.8	115.9	85.2
Calcutta and South-Eastern	{ Ordinary Productive	5.3 —2.5	—223.6 260.4	—223.6 258.4
	TOTAL	2.8	36.8	34.8
Cawnpore-Achneyra	{ Ordinary Productive	322.0 22.3	—192.6 502.7	—192.6 480.8
	TOTAL	344.3	310.1	288.2

339. *Rajputana-Malwa*.—The expenditure has been according to estimate. The main works are additions and improvements for the accommodation of the increasing traffic, especially at Ajmere Station, at Abu Road, and at Jeypore. A branch to Ujjain was opened on 1st March 1884.

340. *Sindia and Holkar Railways*.—Both these lines are open, and the new capital expenditure was in both cases less than estimated for.

341. *Nagpur-Chatisgarh*.—The outlay on the whole very nearly followed the estimate, but there was a large saving in Stations and Buildings and a considerable excess in Rolling-Stock. The entire line from Nagpur to Raj-Nandgaon (146 miles) has been open during the year; the expenditure has been mainly on making up slopes, pitching bridges, widening the Darekasa Tunnel, and completing some station buildings.

342. *Wardha Coal*.—The excess here was entirely in a transfer to Capital of about 27.1, which had been charged to Revenue on account of additions and improvements to the Colliery works. The principal expenditure during the year has been sinking and fitting up No. 5 pit.

343. *Rangoon-Irrawadi*.—The figures have been drawn up so as to shew separately the transfer of suspense balance from this to the Rangoon-Sittang Line. The open length of the line was 161 miles throughout the year, and the main work has been replacement of timber bridges by iron-girder ones.

344. *Rangoon-Sittang*.—Rangoon to Pegu, 46 miles, was opened on 26th February 1884; further 41 miles were nearly ready and to be opened in July 1884. The expenditure, except for the suspense accounts above noted, followed the Budget Estimate very closely.

345. *Tirhoot* (including extensions).—The work done is nearly equal in amount to that anticipated in the Budget Estimates. The chief works were—

Western Extension.—Remaining 27 miles to Bettiah opened on 20th December 1883.

Station buildings and staff quarters finished. Ballasting well in hand.

Mokameh Extension.—24 miles; opened in May 1, 1883, as soon as East Indian Railway Company were ready with their ghāt line.

Hajipur Extension.—Commenced March 1883, and about three-quarters completed during 1883. Rails laid to near Hajipur; expected to be opened by September 1884.

Gunduk Bridge.—Preliminary works begun.

**Section N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(CAPITAL ACCOUNTS)—continued.**

346. *Dacca-Mymensingh*.—Scarcity of labourers and frequent desertions have much delayed the work upon this line, and only three-fourths of the estimate were spent. The line is 86 miles from Narainganj through Dacca to Mymensingh.

347. *Assam-Behar (Dinajpur-Purneah and Tirhoot Section)*.—Sanction was received during the year, and 43.4 were spent.

348. *Northern Bengal (and Dinajpur Extension)*.—The work of the year slightly fell short of estimate. Of the Dinajpur extension 9 miles were opened on 1st July 1883, and the remaining 10 on 16th May 1884. On the south side of the Ganges an extension of six miles was necessitated by the alteration of the river, and the crossing point was in December removed from Damukdea to a point nearly opposite Sara.

349. *Calcutta and South-Eastern (including Diamond Harbour Extension)*.—This extension was opened on May 1, 1883, from Mugrahât to Diamond Harbour, 12½ miles. The road was put into good running order and bricks burnt to complete the ballasting.

350. *Cawnpore-Achneyra*.—This name now includes the following continuous line:—

1. Cawnpore-Farukhabad	86½ miles open.
2. Farukhabad to Hattras	101 " opened in April and July 1884.
3. Hattras to Muttra	29 " open.
4. Jumna Bridge	1 mile opened July 1884.
5. Muttra-Achneyra	23 miles open.
6. A Branch to Soron	9½ " is under construction.

On the first section the work done has been the improvement of the Cawnpore passenger station and other minor improvements.

On the second, the railway was completed so far as to be nearly ready for opening, and rolling-stock got ready. Workshops only begun.

The third was entirely re-laid with steel rails, and several miles re-aligned.

On the Jumna Bridge, all the wells had been during 1883 sunk full depth; stone superstructure nearly complete; girders ready for lifting into place.

The Soron Branch was ready to receive the rails which would be brought from Hattras on the opening of the line between Hattras and Kashgunj.

351. *Bareilly-Pilibhit*.—The outlay fell behind estimate. The earthwork had been practically completed and all the major bridges ready to receive girders, except the bridge over the Deoha (13 spans of 60 feet) where the wells were still being sunk.

352. *Indus Valley*.—The serious damage done by floods in 1882 was repaired by improving and heightening embankments and providing more water-way between miles 342 and 360. The progress on the Sukkur bridge has been—approaches on both sides put in hand, piers and abutments of the Sukkur channel built up to 25 feet above high-water mark; and of the bridge over the Rohri channel, the blocks on which the pillars stand have been finished up to bottom of bed-stones. Quarters have been built at various places.

353. *Punjab Northern, Southern Section*—

The increase in expenditure over Budget Estimate is due to sanction received, after the beginning of the year for the construction of the Wazirabad-Sialkote Branch.

This Branch, 26 miles, was opened on January 1st, 1884, though not quite complete in respect of station buildings and ballasting. At Wazirabad, the junction station, considerable additions were made.

The most important works during the year were station works, workshops, and buildings at Rawalpindi.

354. *Amritsar-Pathankote*.—Sixty-six miles were opened on 1st January 1884, and the remaining 15 on 17th June.

East Indian and Eastern Bengal Railways.

1882-83. Accounts.	EAST INDIAN RAILWAY—	Budget.	1883-84. Revised.	Accounts.
480.3	Redemption of annuity (sterling)	..	504.0	510.3
148.2	Other capital transactions	424.0	238.0	233.3
628.5	TOTAL	424.0	742.0	743.6
	EASTERN BENGAL RAILWAY—			
	Redemption of Debentures	..	..	55.9

**Section N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(CAPITAL ACCOUNTS)—continued.**

355. The first of these is merely an operation in the nature of transfer of existing debt, and as it does not affect the cash account, no entry was made on account of it in the estimates. The nature of the operation is set forth in para. 273.

The principal works in connection with the railway in India are the Hooghly Bridge and the works at Howrah Station. The doubling of the line from Buxar to Mogulserai was completed within the year. The short expenditure, compared with estimate, was mainly due to delay in receiving stores from England for the work on the Hooghly Bridge.

356. The Eastern Bengal Railway reverts to the State from 1st July 1884 and in anticipation of this transaction, part of the debentures of the Company have been redeemed by issue of 3½ per cent. stock.

51.—Irrigation and Navigation.

1882-83. Accounts.	Budget.	1883-84. Revised.	1883-84. Accounts.
BENGAL—			
37.3 Soane project	70.0	57.7	59.0
36.5 Orissa project	70.0	75.1	63.9
12.2 Midnapur series	20.0	17.2	17.4
NORTH-WESTERN PROVINCES—			
88.9 Lower Ganges Canal	95.1	81.8	75.3
37.4 Other works	54.9	41.8	48.9
PUNJAB—			
201.6 Sirhind Canal	121.6	99.2	100.3
—63.8 Less contribution			
53.4 Other works	158.4	140.3	138.4
99.1 MADRAS	150.0	161.7	149.0
BOMBAY—			
15.8 Deccan	60.0	64.6	{ 20.3
43.4 Sind	162.1	...	43.3
... Reserve . . . . .			...
1,762.6 Purchase of Madras Irrigation Company's under-taking	16.0	12.8	12.8
<hr/>	<hr/>	<hr/>	<hr/>
2,324.3	978.1	753.1	722.5

357. There have been delays, of one kind or another, in the case of nearly all these works, but excluding the main difference in the amount held in reserve not being wanted during the year, the expenditure altogether came to 722.5 against an estimate of 816.0, and it was distributed for the most part nearly according to estimate.

52.—Miscellaneous Public Improvements.

1882-83. Accounts.	Budget.	1883-84. Revised.	1883-84. Accounts.
49.8 Madras Harbour	23.0	—533.1	—533.1

358. This head now disappears from the account of productive expenditure. The expenditure up to 1882-83 inclusive has been written back under ordinary heads, and the new expenditure is taken under a special advance head.

Section O.—PERMANENT DEBT.

		Budget.	1883-84. Revised.	Accounts.
INDIA—				
Incurred	.	2,600,0	2,526,3	2,524,8
Discharged	.	30,0	26,0	12,8
	NET	2,570,0	2,500,3	2,512,0
ENGLAND—				
Redemption of East Indian Railway Annuity and Debenture Stock	.	...	524,0	535,1
Redemption of Eastern Bengal Railway	.	...	...	55,4
Total incurred	.	...	524,0	591,0
Discharged	.	510,0	43,0	40,0
	NET	-510,0	+481,0	+551,0
	NET	+2,060,0	+2,981,3	+3,063,0

359. In India provision was made for a loan at 4 per cent. of 2,500,0. This Loan was advertized on 13th July 1883, tendered for on 14th August 1883 and taken up at an average price of R98-10. 100,0 was provided for stock-notes, but a very small quantity, 24,7 only was taken up.

360. In England it was intended to buy up debentures to the extent of 500,000, but the operation was not carried out, the money received in respect of the Afghan war contribution being appropriated as explained in paragraph 314 to payment of arrear War Office claims. The raising of stock in redemption of East India Railway and Eastern Bengal Railway has been noticed under Productive Public Works, paragraph 355.

Section P.—UNFUNDED DEBT.

	Budget.	1883-84. Revised.	Accounts.
Special Loans . . . . .	...	...	- 144,0
Treasury Notes and Service Funds, India	+ 240.2	+ 207.9	+ 219.9
Do. Do. England	+ 3.4	+ 3.6	+ 3.5
Savings Bank Deposits	+ 350.8	+ 425.9	+ 273.1
	<hr/>	<hr/>	<hr/>
	+ 594.4	+ 637.4	+ 352.5

361. The payment entered in the first of these lines is the "principal sum proportionate to the pension of Taj Mahal," which is referred to in Section 17 of Act I of 1881, and which was withdrawn for investment under that Section, at the end of the year.

362. Under "Savings Bank Deposits," one of the special accounts is that of the "General Family Pension Fund" in Calcutta. At the end of the year, the Directors, adopting a suggestion made by the Government, withdrew 100.0 of their book-balance for investment in Government Securities. But for this withdrawal the revised estimate would have been more nearly maintained. The excess over Budget is due to the increase of deposits in the New Postal Savings Bank, which was estimated at Net 202.0, but shewed in the accounts 470.3. This increase was in part at the expense of the ordinary Presidency and District Banks.

Section Q.—DEPOSITS AND ADVANCES.

INDIA—	Budget.	1883-84. Revised.	Accounts.
Provincial Balances (net)	— 1,499.3	.... — 1,106.2	.... — 464.7
Commission for Re- duction of Debt (Indian Account)	131.7—0=	+ 131.7 573.3 — 746.7= — 173.4	581.2 — 756.1= — 174.9
(English Account) . . . . .	....	.... — 1,001.4	— 1,001.4
Other Deposits and Advances	18,391.8 — 18,109.4 = + 282.4 22,057.8 — 22,330.3 = — 272.5	21,755.3 — 21,814.5= — 59.2	+ 1,010.0
England . . . . .	.... + 500.0	+ 500.0	
TOTAL	— 585.2	— 2,046.9	— 690.2

363. The first of these heads has been noticed in paragraph 324; it represents the deposit account on which the Provincial Governments have drawn for their excess expenditure.

364. The account of the Commission for reduction of debt received a much larger credit than estimated for in the Budget as explained in paragraph 225. The payments in the Indian account are for the most part payments against the drawings of the Secretary of State; they were provided for in the Estimates of 1882-83; that is, they were assumed to take place in March 1883, whereas a considerable portion came in course of payment only in April. The English part of the account was not entered in the estimates, as the arrangements giving rise to it were determined on only at the very end of the year 1882-83, and it was regarded as an operation outside the accounts, being a receipt of a million in 1882-83 and the disbursement of the same in 1883-84.

365. The India Office estimated to receive a further instalment of half a million of the Imperial Contribution towards the war in Afghanistan, which, as explained in former reports, passes to a suspense account. It suited the English Government to pay a whole million instead.

Section R.—LOANS TO MUNICIPALITIES,
NATIVE STATES, &c.

India	Budget.	1883-84. Revised.	Accounts.
	195.5 — 140.7	271.1 — 97.0	278.7 — 106.7

366. The provinces generally estimated for larger advances than were made, and obtained larger repayments than they anticipated.

Section S.—CAPITAL OF GUARANTEED AND SUBSIDIZED COMPANIES.

INDIA—	Budget.		1893-94. Revised.		Accounts.	
	India.	England.	India.	England.	India.	England.
Bombay, Baroda and Central India	20.6	-90.0	27.6	-166.7	37.9	-167.0
Eastern Bengal	18.4	-27.7	37.6	-70.0	39.1	-60.2
Great Indian Peninsula	300.8	-514.0	275.0	-90.2	272.8	-81.8
Madras	68.7	-158.1	46.8	-66.1	71.8	-64.6
Oudh and Rohilkund	-375.0	+155.3	-364.0	+160.9	-398.3	+114.8
Sind, Punjab and Delhi	105.4	-170.0	377.7	+152.1	55.3	-156.5
South Indian	21.6	+30.0	45.5	+43.8	56.7	+31.3
	159.9	-774.5	446.2	-340.4	135.3	-384.1
Madras Irrigation and Canal . . . . .	...	...	..	..	-7.0	...
	159.9	-774.5	446.2	-340.4	128.3	-384.1
 SUBSIDIZED COMPANIES—						
Central Bengal	-164.6	+110.5	-130.0	+107.0	-129.9	+99.0
Rohilkund-Kumaun . . . . .	...	-56.0	...	-40.0	...	-40.0
Southern Mahratta	-400.0	-112.0	-387.2	-183.4	-407.8	-83.7
Western Deccan . . . . .	...	...	-25.0	...	-25.4	...
Various . . . . .	...	...	..	-78.0	...	...
	-564.6	-57.5	-542.2	-134.4	-563.1	-24.7
 TOTAL	-404.7	-832.0	-96.0	-474.8	-434.8	-408.8

367. A revised and much clearer form has been used in the Finance and Revenue Accounts for exhibiting the transactions of these Companies' Capital Accounts.

368. The Indian figures of the Guaranteed Companies, which are for the most part repayment to Capital of Stores appropriated for Revenue purposes, do not greatly vary from the estimates. The Revised Estimate under Sind, Punjab and Delhi Railway, includes the credit on account of 325.0 charged to Revenue, which, as mentioned in paragraph 258, was disallowed by the Secretary of State. The Oudh and Rohilkund Railway is the only one which shews any net capital outlay in India.

369. The English figures shew some considerable alterations arising mostly from the Companies not adhering to their programmes. The chief differences are in the receipt of 496.2 from the Great Indian Peninsula Railway for additional capital, and on the Bombay-Baroda Company not raising 100.0—as proposed—within the year.

Section T.—REMITTANCES.

	Budget.	1883-84. Revised.	Accounts.
Money Order (net)	+ 17.5	...	+ 24.4
Other Local Remittances (net)	- 59.5	+ 19.9	- 26.4
Other Departmental Accounts (net)	- 3.5	+ 472.7	- 17.3
Accounts between Civil and other Departments (net)—			
Post Office	...	...	- 5.5
Telegraph	...	...	- 1.5
Guaranteed Railways	...	...	...
Marine	...	...	- 2.3
Military	...	...	+ 7.6
Public Works	...	...	- 23.6
Remittance Account between England and India (net)	- 345.5	+ 139.5	+ 54.7
TOTAL	- 391.0	+ 632.1	+ 10.1

370. The scale of money order transactions increases, *viz.*—

	Issued.	Paid.
1881-82	5,733.5	5,714.1
1882-83	6,468.4	6,454.2
1883-84	7,313.4	7,289.0

the increase involving an increase in the balance under Remittance at the end of the year.

371. Under "Other Departmental Accounts" the 472.7 of the Revised Estimates represents the amount by which the estimates, based upon the state of Cash Balances at the end of the year, brought out a better result than the detailed estimates of Revenue and Expenditure. It is, in fact, the entry of the expected improvement of actuals over revised estimates, and necessarily disappears when in the actual accounts it is dispersed over the numerous heads of Receipts and Outgoings.

372. The various departments worked very closely to the receipts and issues from the Civil Department. The Public Works figure is necessarily large, as it is considerably affected by large drawings of cheques in March, which are paid only in April. The amount of these cheques often comes to fifty or sixty lakhs, and the figure in the accounts probably indicates that the amount was rather less on March 31, 1884, than on March 31, 1883.

373. In the Remittance Account with England, the main difference between the two sides of the accounts was that England estimated to pay 540.0 on account of family remittances, while India estimated to receive only 207.6, giving a net difference of 332.4. The real figure was between the two.

Section U.—SECRETARY OF STATE'S BILLS.

	Budget.	Revised.	1883-84.
Drawings	16,300.0	17,800.0	17,599.8
Payments	16,300.0	18,051.9	17,997.2

374. The state of the market, in the first three months of 1884, proved very favourable for drawings, and the balances in India being strong, the Secretary of State took advantage of it to increase his drawings considerably beyond the requirements of the year.

375. The bills drawn during the year are thus arranged by month of allotment:—

Part of March	1883	£	R	Rate in Pence.
April	"	271.9	33.46	19'50
May	"	1,505.0	1,85.84	19'43
June	"	1,494.7	1,85.10	19'38
July	"	1,364.6	1,68.68	19'41
August	"	1,087.8	1,34.29	19'44
September	"	1,295.1	1,59.55	19'48
October	"	953.8	1,17.01	19'56
November	"	1,072.3	1,31.23	19'61
December	"	879.3	1,08.30	19'48
January 1884	"	1,391.6	1,71.13	19'51
February	"	3,179.5	3,89.60	19'58
March	"	1,464.8	1,77.91	19'76
		1,639.4	2,00.04	19'67
		17,599.8	21,62,16	19'53

376. And the payment account is as follows:—

	£	R
Bills outstanding on 1st April 1883	572.6	70.44
Drawn in 1883-84	17,599.8	21,62,16
Total for payment	18,172.4	22,32,60
Paid in 1883-84	17,997.2	22,11,17
Outstanding 1st April 1884	175.2	21.43

Section V.—CASH BALANCE.

	Budget.	Revised.	1883-84.
Opening Balance	16,877.1	18,251.4	18,251.4
Closing Balance	14,010.3	16,046.2	17,313.1

377. The estimates and accounts may also be stated thus—

Increase of Balance—

	Budget.	Revised.	1883-84.
India	—2,143.3	—2,381.5	—1,621.6
England	—723.5	+176.3	+683.3
TOTAL	—2,866.8	—2,205.2	—938.3

Budget Estimates	1883-84.
Revised Estimates	1883-84.
Accounts	1883-84.

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General Statement

RECEIPTS.	For details, <i>vide</i> Abstract.	ACCOUNTS, 1882-83.	BUDGET ESTIMATE, 1883-84.	REVISED ESTIMATE, 1883-84.	ACCOUNTS 1883-84.
Revenue—					
B.—Principal Heads of Revenue—					
Land Revenue	21,876,047	21,792,700	21,869,500	22,361,8
Opium	9,499,594	9,200,000	9,483,200	9,556,3
Salt	6,177,781	6,167,000	6,267,200	6,145,1
Stamps	3,379,681	3,427,200	3,495,400	3,513,3
Excise	3,609,561	3,623,300	3,774,800	3,836,1
Other Heads	A	6,410,947	6,383,900	6,491,000	6,623,7
TOTAL PRINCIPAL HEADS		A	50,953,611	50,594,100	51,381,100
C.—Post Office, Telegraph, and Mint					
D.—Receipts by Civil Departments					
E.—Miscellaneous					
G.—Revenue from Productive Public Works					
H.—Receipts on account of Public Works not classed as Productive					
K.—Receipts by Military Departments					
TOTAL REVENUE		...	70,125,231	69,022,000	70,569,900
Extraordinary Receipts—					
Assets of the Bombay Civil Fund taken over by Government					
Credit for Public Works "Ordinary" Expenditure now taken as Productive and charged to Capital					
Debt, Deposits, and Advances—					
O.—Permanent Debt (net Incurred)					
P.—Unfunded Debt (net Incurred)					
Q.—Deposits and Advances (net)					
R.—Loans to Municipalities, Native States, &c. (net Recoveries)					
S.—Capital of Guaranteed and Subsidized Companies (net Receipts)					
T.—Remittances (net)					
U.—Secretary of State's Bills drawn					
TOTAL RECEIPTS		...	90,373,963	88,031,200	92,794,700
V.—Balance on April 1st—England					
India					
GRAND TOTAL					

Accounts and Estimates.

Rs. 10 - £1.

DISBURSEMENTS.	For de- tails, vide Abstract.	ACCOUNTS, 1882-83.	BUDGET ESTIMATE, 1883-84.	REVISED ESTIMATE, 1883-84.	ACCOUNTS, 1883-84.
Expenditure—					
A.—Interest	B	£ 4,468,132	£ 4,264,000	£ 4,249,700	£ 4,276,266
B.—Direct Demands on the Revenues	"	8,476,968	8,634,300	8,479,700	8,482,613
C.—Post Office, Telegraph, and Mint	"	1,908,569	2,039,800	2,020,400	1,984,058
D.—Salaries and Expenses of Civil Departments	"	10,947,971	11,153,600	11,307,000	11,250,038
E.—Miscellaneous Civil Charges	"	3,890,407	3,968,100	3,960,200	3,882,529
F.—Famine Relief and Insurance	"	1,500,000	1,500,000	1,500,000	1,500,000
G.—Expenditure on Productive Public Works (Revenue Account)	"	11,741,747	11,836,400	12,059,700	12,033,873
H.—Expenditure on Public Works not classed as Productive	"	7,165,747	7,056,100	6,841,400	6,580,721
I.—Army Services	"	17,440,250	16,064,000	17,126,600	16,975,750
J.—Exchange on Transactions with London	"	3,081,433	3,548,000	3,860,000	3,838,756
TOTAL . . . . .	... End of B	70,621,224 167,372	70,064,300 63,600	71,404,700 90,300	70,804,604 164,444
Add—Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	"	—1,369,998	—1,562,900	—1,196,500	—629,123
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	... End of B	69,418,598	68,505,000	70,298,500	70,339,925
Productive Public Works, Capital Account—					
Expenditure during the year	End of B	4,649,898	3,820,100	4,031,800	3,992,029
Expenditure formerly treated as Ordinary now transferred to Capital by credit as an Extraordinary Receipt . . . . .	...	15,214	...	...	28,105
t, Deposits, and Advances—					
Permanent Debt (net Discharged)	C	...	...	...	...
Unfunded Debt (net Discharged)	"	164,601	...	...	...
Deposits and Advances (net)	"	...	585,200	2,046,900	690,233
Loans to Municipalities and Native States, &c. (net Advances) . . . . .	"	...	...	...	...
Capital of Guaranteed and Subsidized Companies (net Withdrawals)	"	...	1,236,700	570,800	843,589
Remittances (net)	"	...	391,000	...	...
Secretary of State's Bills paid	"	15,018,050	16,300,000	18,051,900	17,997,240
TOTAL DISBURSEMENTS . . . . .	... Balance on March 31st—England India	89,266,361 3,429,874 14,821,550	90,898,000 2,313,609 11,696,713	94,999,900 3,606,174 12,440,050	93,891,121 4,113,221 13,199,926
GRAND TOTAL £ . . . . .	... Revenue. Expenditure chargeable thereon	107,517,785 70,125,291 69,418,598	104,908,322 69,022,000 68,505,000	111,046,124 70,569,900 70,298,500	111,204,268 71,727,421 70,339,925
	Surplus	+ 706,633	+ 457,000	+ 271,400	+ 1,387,496

Abstract A.—Detail

The figures in thick type are

BUDGET ESTIMATE, 1883-84.

	England, (Imperial).	India.			TOTAL
		Imperial.	Provincial.	Local.	
B.—Principal Heads of Revenue—					
I.—Land Revenue . . . . .	...	13,514,500	8,155,900	122,300	21,792
II.—Opium . . . . .	...	9,200,000	...	...	9,200
III.—Salt . . . . .	...	6,130,500	30,500	...	6,167
IV.—Stamps . . . . .	...	1,729,600	1,607,600	...	3,427
V.—Excise . . . . .	...	1,826,300	1,795,700	1,300	3,623
VI.—Provincial Rates . . . . .	...	500	612,600	2,075,100	2,688
VII.—Customs . . . . .	...	1,061,800	193,300	...	1,255
VIII.—Assessed Taxes . . . . .	...	261,700	261,700	...	523
IX.—Forest	2,500	426,800	506,500	...	935
X.—Registration . . . . .	...	140,600	139,800	...	280
XI.—Tributes from Native States . . . . .	...	701,000	...	...	701
	TOTAL	2,500	34,999,300	13,393,600	2,198,700
C.—Post Office, Telegraph, and Mint—					
XII.—Post Office . . . . .	...	1,006,000	3,000	1,900	1,010
XIII.—Telegraph	43,000	514,000	100	...	557
XIV.—Mint . . . . .	...	102,000	...	...	102
	TOTAL	43,000	1,622,000	3,100	1,900
D.—Receipts by Civil Departments—					
XV.—Law and Justice . . . . .	...	39,200	605,400	400	645
XVI.—Police . . . . .	...	200	185,400	40,000	226
XVII.—Marine . . . . .	...	89,000	118,100	...	207
XVIII.—Education . . . . .	...	900	134,700	69,300	204
XIX.—Medical	2,000	100	30,700	15,800	46
XX.—Scientific and other Minor Departments	500	17,200	43,300	9,500	70
	TOTAL	2,500	146,600	1,117,600	135,600
E.—Miscellaneous—					
XXI.—Interest	5,000	615,600	13,700	10,700	651
XXII.—Receipts in aid of Superannuation, &c.	99,700	168,400	25,000	100	203
XXIII.—Stationery and Printing . . . . .	...	7,000	50,200	...	57
XXIV.—Miscellaneous	8,000	38,700	132,000	89,400	208
	TOTAL	112,700	829,700	220,900	106,200
G.—Revenue from Productive Public Works—					
XXV.—State Railways (Gross Earnings) . . . . .	...	1,984,000	746,500	...	2,730
East Indian Railway (Gross Earnings)	200	4,055,000	...	...	4,055
XXVI.—Guaranteed Railways (net Traffic Receipts) . . . . .	...	3,530,000	...	...	3,530
XXVII.—Irrigation and Navigation (direct Receipts) . . . . .	...	273,200	612,200	...	885
XXVIII.—Portion of Land Revenue due to Irrigation . . . . .	...	545,500	...	...	545
	TOTAL	200	10,966,700	1,358,700	...
H.—Receipts on account of Public Works not classed as Productive—					
XXIX.—State Railways . . . . .	...	157,400	34,500	...	191
XXX.—Subsidized Railways	1,000	10,000	...	...	11
Southern Mahratta Railway . . . . .	...	...	...	...	...
XXXI.—Irrigation and Navigation . . . . .	...	31,000	109,300	1,000	141
XXXII.—Military Works . . . . .	...	30,200	...	...	30
XXXIII.—Civil Buildings, Roads, and Services	17,400	7,300	337,200	110,400	481
	TOTAL	18,100	244,000	481,600	120,400
K.—Receipts by Military Departments—					
XXXIV.—Army	41,000	824,800	...	...	865
XXXV.—{ Military Operations in Afghanistan Ditto ditto Egypt . . . . .	...	...	...	...	...
	TOTAL	41,000	824,800	...	...
		220,300	49,664,000		
	TOTAL REVENUE		49,884,300	16,574,900	2,562,800
					69,022,000

Revenue.

Part in the General Account.

RIO = £1.

REVISED ESTIMATE, 1883-84.

ACCOUNTS, 1883-84.

India.	India.			England (Imperial).	India.			Total.
	Imperial.	Provincial.	Local.		Total.	Imperial.	Provincial.	
£	£	£	£	£	£	£	£	£
14,206,600	7,536,400	126,500	21,869,500	14,424,845	7,808,777	128,277	22,361,899	
9,483,200	...	...	9,483,200	9,556,501	...	...	9,556,501	
6,240,500	26,700	...	6,267,200	6,118,285	27,128	...	6,145,413	
1,762,300	1,733,100	...	3,495,400	1,771,495	1,741,706	...	3,513,201	
1,898,800	1,872,300	3,700	3,774,800	1,930,636	1,902,009	4,316	3,836,961	
600	631,400	2,102,900	2,734,900	553	627,984	2,250,194	2,878,731	
1,064,000	182,000	...	1,246,000	1,023,857	163,409	...	1,187,266	
258,400	258,500	...	516,900	263,045	263,042	...	526,087	
461,900	545,600	...	1,009,900	3,109	481,986	567,095	1,052,190	
131,500	130,600	...	262,100	...	129,942	129,013	...	258,955
721,200	...	...	721,200	720,487	...	...	720,487	
36,229,000	12,916,600	2,233,100	51,381,100	3,109	36,421,632	13,230,163	2,382,787	52,037,691
1,006,900	3,200	1,600	1,011,700	...	1,014,199	3,004	1,540	1,018,743
473,400	300	...	525,100	51,424	470,793	353	...	522,570
86,300	...	...	86,300	35	131,413	...	...	131,448
1,566,600	3,500	1,600	1,623,100	51,459	1,616,405	3,357	1,540	1,672,761
35,400	553,600	...	589,000	...	46,837	526,987	35	573,859
500	270,800	39,500	310,800	...	346	268,638	42,890	311,874
77,500	123,400	...	200,900	...	75,982	116,885	...	192,867
1,200	134,400	65,300	200,900	...	1,229	133,339	69,859	204,427
...	33,000	15,200	50,200	2,413	2	36,139	16,417	54,971
16,900	57,700	9,400	85,200	1,038	18,574	58,085	12,034	89,731
131,500	1,172,900	129,400	1,437,000	3,451	142,970	1,140,073	141,235	1,427,729
727,600	14,800	19,400	790,800	29,722	784,680	15,116	19,945	849,463
172,900	27,100	100	299,700	101,255	172,545	28,610	27	302,437
7,000	45,900	...	52,900	...	7,264	43,331	...	50,595
42,100	110,700	100,100	270,900	4,881	42,553	149,875	112,800	310,109
949,600	198,500	119,600	1,414,300	135,858	1,007,042	236,932	132,772	1,512,604
2,335,600	751,700	...	3,087,300	...	2,325,422	756,826	...	
5,030,000	...	...	5,030,200	230	4,999,179	...	...	3,082,248
3,365,000	660,100	...	3,365,000	...	3,688,143	...	...	4,909,409
284,400	...	...	944,500	...	284,634	651,947	...	3,688,143
542,800	...	...	542,800	...	534,126	...	...	936,581
11,557,800	1,411,800	...	12,969,800	230	11,831,504	1,408,773	...	13,240,507
160,900	14,000	...	174,900	...	172,899	14,079	...	186,978
...	...	...	4,700	2,645	...	...	...	2,645
28,900	111,000	2,700	142,600	...	77	...	...	77
36,700	...	...	36,700	...	30,886	107,898	3,088	141,872
7,000	316,000	129,400	469,300	16,575	44,062	...	...	44,062
233,500	441,000	132,100	826,200	19,220	7,044	343,434	137,210	504,263
859,600	...	...	917,100	52,458	254,968	465,411	140,298	879,897
1,300	...	...	1,300	...	900,066	...	...	952,524
860,900	...	...	918,400	52,458	903,774	...	...	3,708
51,523,900	...	...	265,785	52,178,295	...	...	...	956,232
100,800	16,144,300	2,615,800	70,569,900	52,444,680	16,484,709	2,798,632	71,727,421	

Abstract B.—D.

The figures in thick type are Budget Estimates.

BUDGET ESTIMATE, 1883-84.

	England (Imperial).	India.		
		Imperial.	Provincial.	Local.
		£	£	£
A.—Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	2,494,700	1,321,900	7,000	...
2.—Do. on other Obligations	3,000	433,700	...	3,700
TOTAL	2,497,700	1,755,600	7,000	3,700
B.—Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	...	129,200	61,500	5,200
4.—Assignments and Compensations	...	547,600	698,500	...
Charges in respect of Collection, <i>viz.</i> —				
5.—Land Revenue	900	280,400	2,591,300	339,100
6.—Opium (including cost of Production)	1,000	2,164,300	...	...
7.—Salt (including cost of Production)	...	482,400	63,900	...
8.—Stamps	23,400	25,100	54,500	...
9.—Excise	...	47,000	46,600	800
10.—Provincial Rates	...	...	4,700	46,400
11.—Customs	...	...	143,700	...
12.—Assessed Taxes	...	7,000	7,000	...
13.—Forest	5,000	297,400	374,100	...
14.—Registration	...	93,400	92,900	...
TOTAL	30,300	4,073,800	4,138,700	391,500
C.—Post Office, Telegraph, and Mint—				
15.—Post Office	102,000	1,016,000	37,200	67,600
16.—Telegraph	198,000	543,200	400	...
17.—Mint	4,200	71,200	...	...
TOTAL	304,200	1,630,400	37,600	67,600
D.—Salaries and Expenses of Civil Departments—				
18.—General Administration	239,000	592,500	697,700	25,700
19.—Law and Justice	1,000	162,900	3,182,100	100
20.—Police	...	76,400	2,344,800	286,800
21.—Marine (including River Navigation)	136,700	229,500	140,200	...
22.—Education	300	9,200	754,300	436,300
23.—Ecclesiastical	300	167,300	...	...
24.—Medical	7,500	14,500	543,100	157,600
25.—Political	27,300	414,300	700	100
26.—Scientific and other Minor Departments	20,800	262,400	174,300	38,300
TOTAL	433,500	1,929,000	7,846,200	944,900
E.—Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	79,300	664,100	...	...
28.—Civil Furlough and Absentee Allowances	225,000	1,500	...	...
29.—Superannuation Allowances and Pensions	1,415,000	232,000	523,600	700
30.—Stationery and Printing	133,000	—23,900	349,500	3,400
31.—Miscellaneous	30,000	69,400	171,100	94,400
TOTAL	1,882,300	943,100	1,014,200	98,500
F.—Famine Relief and Insurance—				
32.—Famine Relief	...	...	12,500	...
33.—Protective Works, Railways	...	1,012,500	...	...
34.—Protective Works, Irrigation	...	343,300	...	...
35.—Reduction of Debt	...	131,700	...	...
TOTAL	...	1,487,500	12,500	...
G.—Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	...	1,165,800	407,000	...
East Indian Railway (Working Expenses)	...	1,936,400	...	...
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	...	583,300	...	...
38.—Irrigation and Navig. (Working Expenses)	...	248,800	360,500	...
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	...	1,004,900	303,100	...
East Indian and Eastern Bengal Rys.	301,600	200,900	...	...
Irrigation and Navigation	...	388,000	465,700	...
Miscellaneous Public Improvements	...	21,600	...	...
b. Annuities in purchase of Guaranteed Railways (including Sinking Funds)	1,207,600	...	...	...
c. Guaranteed Railways (Interest)	3,296,000	5,200	...	...
TOTAL	4,805,200	5,554,900	1,476,300	...
Carried over	9,953,200	7,374,300	14,562,500	1,506,200

Expenditure.

Year in the General Account.

Rs. = £.

REVISED ESTIMATE, 1883-84.

ACCOUNTS, 1883-84.

India. (Imperial).	India.			Total.	England. (Imperial).	India.			Total.
	Imperial.	Provincial.	Local.			Imperial.	Provincial.	Local.	
1,364,700	...	...	3,807,600	3,807,600	2,442,210	1,376,821	...	...	3,819,931
434,100	...	2,000	442,100	442,100	5,123	447,354	...	4,758	457,235
1,798,800	...	2,000	4,249,700	4,249,700	2,447,333	1,824,175	...	4,758	4,276,266
155,200	212,300	6,900	374,400	374,400	...	150,940	229,795	7,526	388,270
559,700	696,500	...	1,256,200	1,256,200	...	543,467	695,373	...	1,238,840
261,200	2,646,000	335,000	3,242,500	3,242,500	260	279,546	2,670,234	379,107	3,320,147
1,862,200	...	...	1,863,500	1,863,500	1,280	1,853,410	...	...	1,854,690
414,500	60,300	...	478,900	478,900	4,085	377,995	64,561	...	441,641
25,200	57,800	...	110,700	110,700	27,815	24,146	57,133	...	109,094
46,300	45,800	700	92,800	92,800	...	46,030	45,699	630	92,359
...	4,800	48,300	53,100	53,100	...	...	4,608	49,939	54,547
...	138,200	...	138,200	138,200	...	...	139,345	...	139,345
6,800	6,800	...	13,600	13,600	...	6,607	6,607	...	13,214
305,000	375,400	...	685,000	685,000	5,864	291,325	352,186	...	649,375
85,700	85,100	...	170,800	170,800	...	83,760	83,331	...	167,091
3,721,800	4,320,000	390,900	8,479,700	8,479,700	39,304	3,657,235	4,348,872	437,202	8,482,613
1,019,000	37,100	64,200	1,225,900	1,225,900	106,487	1,024,491	38,673	64,830	1,234,481
533,100	6,100	...	711,800	711,800	156,277	507,203	5,759	...	609,239
77,600	...	...	82,700	82,700	4,428	75,910	...	...	80,338
1,029,700	43,200	64,200	2,020,400	2,020,400	267,192	1,607,604	44,432	64,830	1,984,058
603,700	708,900	32,000	1,586,300	1,586,300	239,354	585,046	718,232	55,747	1,508,379
150,200	3,102,100	100	3,201,700	3,201,700	374	159,735	3,078,624	78	3,238,811
66,700	2,415,900	278,000	2,760,600	2,760,600	...	68,901	2,408,468	283,685	2,761,054
278,700	156,800	...	646,700	646,700	196,787	246,934	145,847	...	580,568
10,900	753,000	418,500	1,182,500	1,182,500	145	11,487	757,997	414,565	1,184,194
150,900	...	...	160,200	160,200	310	158,802	...	...	159,112
17,300	539,900	148,100	713,000	713,000	7,472	17,150	543,367	148,836	716,825
508,000	500	400	535,700	535,700	26,041	505,971	484	109	532,665
240,900	158,200	36,700	460,300	460,300	20,896	248,813	167,118	32,603	469,430
2,046,200	7,835,300	913,800	11,307,000	11,307,000	491,379	2,002,839	7,820,137	935,683	11,250,038
665,700	...	...	745,500	745,500	79,776	670,476	...	...	750,252
700	...	...	217,700	217,700	216,916	3,431	...	...	220,347
219,100	527,300	800	2,172,200	2,172,200	1,416,978	212,325	525,943	1,032	2,156,278
2,400	374,000	4,300	504,000	504,000	112,518	6,907	362,805	3,427	485,057
66,400	145,000	75,300	320,200	320,200	20,123	35,078	139,195	75,599	210,995
954,300	1,047,200	80,400	3,960,200	3,960,200	1,846,311	928,217	1,027,943	80,058	3,882,529
700	9,100	...	10,000	10,000	89	1,485	7,611	...	9,185
625,900	...	...	625,900	625,900	...	626,461	...	...	626,401
291,000	...	...	291,000	291,000	26	283,191	...	...	283,217
573,100	...	...	573,100	573,100	...	581,137	...	...	581,137
1,490,700	9,100	...	1,500,000	1,500,000	115	1,492,274	7,611	...	1,500,000
1,244,600	446,400	...	1,691,000	1,691,000	...	1,261,037	444,618	...	1,705,655
2,045,500	...	...	2,045,500	2,045,500	...	1,900,842	...	...	1,996,843
641,500	...	...	641,500	641,500	...	637,272	...	...	637,272
214,500	304,500	...	519,000	519,000	43	213,482	301,312	...	514,837
1,017,400	303,600	...	1,321,000	1,321,000	...	1,027,074	302,697	...	1,329,771
191,400	...	...	502,800	502,800	311,593	192,000	...	...	504,203
382,300	463,400	...	845,700	845,700	...	382,143	463,181	...	845,324
...
5,700	...	...	1,203,300	1,203,300	1,203,118	...	...	...	1,203,118
...	...	...	3,289,900	3,289,900	3,284,241	12,521	...	...	3,290,762
5,742,900	1,517,900	...	12,059,700	12,059,700	4,798,995	5,723,070	1,511,808	...	12,033,873
17,384,400	14,781,700	1,452,200	43,576,700	43,576,700	9,890,639	17,235,414	14,760,803	1,522,531	43,409,377

Abstract B.—D

				BUDGET ESTIMATE, 1883-84.			
		England.		India.			
		Imperial.		Provincial.		Local.	
		£	£	£	£	£	£
	Brought over	9,953,200	17,374,300	14,562,500	1,506,200		
H.—Expenditure on Public Works not classed as Productive—							
40.—State Railways (Capital Account)		...	87,500	422,900	...		
41.—State Railways (Working and Maintenance)		29,600	157,600	27,200	...		
42.—Subsidized Railways		...	55,000	16,300	...		
Southern Mahratta Railway		...	84,800	...	...
43.—Frontier Railways		...	67,500	...	...
44.—Irrigation and Navigation		2,000	488,000	302,700	11,300		
45.—Military Works		400	999,600	...	...
46.—Civil Buildings, Roads, and Services		101,700	414,100	2,057,600	1,730,300		
TOTAL		133,700	2,354,100	2,826,700	1,741,600		
K.—Army Services—							
47.—Army		4,045,200	12,018,800	...	...
Military Operations in Afghanistan		...	...	...	...
48.—Military Operations in Egypt		...	...	...	...
TOTAL		4,045,200	12,018,800	...	...
L.—49.—Exchange on Transactions with London							
TOTAL		14,132,100	35,295,200	17,389,200	3,247,800	700	
Transfers between Provincial and Local		49,427,300					
SURPLUSES		...	+ 357,900	- 357,900			
DEFICITS		+ 457,000	+ 62,500	+ 1,100			
		...	- 1,234,700	- 328,200			
TOTAL AS PER ABSTRACT A		49,884,300	16,574,900	2,562,800			
N.—Expenditure on Productive Public Works (Capital Account)—							
50.—State Railways		812,000	1,583,000	...	...
East Indian Railway		...	424,000	...	...
Eastern Bengal Railway		...	...	...	...
51.—Irrigation and Navigation		6,600	955,500	...	...
Madras Irrigation and Canal Company's Undertakings		16,000	23,000	...	...
52.—Miscellaneous Public Improvements		...	...	...	...
TOTAL		834,600	2,985,500	...	...

Abstract C.—Details of Receipts and Disbursements

The figures in thick type

	BUDGET ESTIMATE, 1883-84.			REVISED ESTIMATE, 1883-84.			ACCOUNTS, 1883-84.		
	England.		India.	England.		India.	Total	England.	India.
	£	£	£	£	£	£	£	£	£
Revenue (from Abstract A)	220,300	68,801,700	69,022,000	380,900	70,289,000	70,569,900	265,785	71,461,636	71,461,636
Extraordinary Receipts, viz., by transfer to Capital Expenditure	...	...	...	...	...	...	...	...	28,105
O.—Permanent Debt incurred—									
India 3½ p.c. Stock	...	...	2,500,000	523,000	...	591,001	...	2,500,019	...
4 p.c. Rupee Loan	...	100,000	...	...	2,500,000	...	...	24,715	24,715
Stock Notes	...	...	...	...	26,200	...	...	51	51
Miscellaneous	...	...	...	...	...	...	...	...	...
TOTAL	...	2,600,000	2,600,000	524,000	2,526,200	3,050,200	591,001	2,524,783	2,524,783
NET	...	...	2,060,000	...	...	2,081,200	...	...	...
Carried over	220,300	71,461,700	•	804,900	72,815,200	856,786	74,014,524	74,014,524	

Expenditure—continued.

RIO = £1.

REVISED ESTIMATE, 1883-84.

ACCOUNTS, 1883-84.

gland Serial).	India.			Total. £ 43,576,700	England (Imperial). £ 9,890,629	India.			Total. £ 43,409,377
	Imperial. £ 17,384,400	Provincial. £ 14,781,700	Local. £ 1,452,200			Imperial. £ 17,235,414	Provincial. £ 14,760,803	Local. £ 1,522,531	
..	89,000	-463,600	...	-374,600	...	79,040	-473,367	...	-394,327
..	160,400	10,500	...	170,900	...	147,626	10,075	...	157,701
7,800	65,000	7,500	...	100,300	27,801	47,616	6,957	...	82,374
..	86,000	...	...	86,000	...	85,568	...	...	85,568
..	-22,500	...	...	-22,500	97	102,832	...	...	102,929
..	536,200	258,000	1,100	797,000	1,591	513,861	232,831	2,621	750,904
..	1,030,700	...	...	1,036,500	5,825	1,012,303	...	...	1,018,128
..	1,140,100	2,157,400	1,661,500	5,047,800	86,515	1,005,360	2,131,812	1,553,757	4,777,444
..	3,084,900	1,969,800	1,662,600	6,842,400	121,829	2,994,206	1,908,308	1,556,378	6,580,721
..	12,016,700	...	...	17,076,400	5,017,422	11,904,292	...	...	16,921,714
..
..	44,300	...	...	50,200	6,162	47,874	...	...	54,036
..	12,061,000	...	...	17,126,600	5,023,584	11,952,166	...	...	16,975,750
..	3,860,000	...	...	3,860,000	...	3,838,756	...	...	3,838,756
..	36,390,300	16,751,500	3,114,800	71,404,700	15,036,042	36,020,542	16,669,111	3,078,909	70,804,604
..	51,538,400	...	...	...	51,056,584	...	...	...	...
..	+403,200	-403,200	...	...	...	+345,819	-345,819	...	...
..	+61,000	+29,300	...	...	...	+87,032	+77,412	...	...
..	-1,071,400	-125,100	...	...	...	-617,253	-11,870	...	...
..	51,809,800	16,144,300	2,615,800	...	52,444,080	16,484,709	2,795,632	...	...
..	2,309,800	...	...	3,069,800	769,728	2,233,343	...	...	3,003,071
..	238,000	...	...	742,000	510,319	233,298	...	...	248,617
..	...	...	...	...	55,942	...	...	...	55,942
..	729,300	...	...	740,300	8,573	701,111	...	...	709,684
..	...	...	...	12,800	12,785	...	...	...	12,785
..	-533,100	...	...	-533,100	...	-533,070	...	...	-533,070
..	2,744,000	...	...	4,031,800	1,357,347	2,634,682	...	...	3,092,029

than Revenue and Expenditure.

See in the General Account.

BUDGET ESTIMATE, 1883-84.

REVISED ESTIMATE, 1883-84.

ACCOUNTS, 1883-84.

	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£ 14,132,100	£ 55,932,200	£ 70,064,300	£ 15,148,100	£ 56,256,600	£ 71,404,700	£ 15,036,042	£ 55,768,562	£ 70,804,604
Expenditure (from Part B)	..	..	..	..	..	..	..	..	..
Provincial Sur- -transferred to Deposits**	...	+63,600	+63,600	...	+90,300	+90,300	...	+164,444	+164,444
Provincial is charged st "Deposits"** ire Public Works al Expenditure.	...	-1,562,900	-1,562,900	...	-1,196,500	-1,196,500	...	-620,123	-620,123
	834,600	2,985,500	3,820,100	1,287,800	2,744,000	4,031,800	1,357,347	2,634,682	3,992,029
Permanent Debt charged—	..	..	..	..	..	..	..	..	..
India Bonds	..	..	..	3,600	..	..	1,400	..	..
5 p. c. Stock	10,000	..	..	10,000	..	..	3,491	..	..
c. Loans	..	..	..	..	..	..	..	10,830	..
c. Loans	..	..	..	..	..	..	..	146	..
c. Loans	..	..	..	..	..	..	..	450	..
Debentures &c., E. I.	..	..	..	..	..	..	..	1,301	..
Railway Balances	..	..	..	30,400	..	..	35,140	..	..
Total	500,000	30,000	530,000	..	26,000	..	..	73	..
NET	510,000	30,000	540,000	43,000	26,000	69,000	40,031	12,861	52,831
Carried over	15,476,700	57,448,400	73,025,100	16,478,900	57,920,400	74,399,300	16,433,421	57,427,417	0

* See first entry under "Deposits" below.

Abstract C.—Details of Receipts and Disbursements

	BUDGET ESTIMATE, 1883-84.			REVISED ESTIMATE, 1883-84.			ACCOUNTS, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	220,300	71,401,700		804,900	72,815,200		856,736	74,014,524	
P Unfunded Debt—									
Temporary Loans . . . . .	...	...		1,250,000	...		1,250,000	...	
Special Loans . . . . .	...	...		...	251,300		...	251,307	
Treasury Notes . . . . .	...	337,000		...					
Deposits of Service Funds	4,100	694,000		4,400	654,600		4,339	649,051	
Savings Bank Deposits . . . . .	...	1,766,100		...	2,477,600		...	2,479,857	
TOTAL NET	4,100	2,748,000	2,802,100	1,254,400	3,383,500	4,637,000	1,254,339	3,381,115	4,637,000
Q Deposits and Advances—									
Unspent Balances of Provincial Allotments . . . . .	...	63,600		...	90,300		...	164,444	
Commission for the Reduction of Debt . . . . .	...	13,700		...	573,300		...	581,137	
Excluded Local Funds . . . . .	...	591,100		...	660,100		...	763,554	
Political Funds . . . . .	...	6,600		...	6,000		...	8,178	
Railway Funds . . . . .	...	21,600		...	10,200		...	16,904	
Military Prize Funds . . . . .	...	...		...	...		...	30	
Departmental and Judicial Deposits	500,000	11,549,300		...	13,250,300		...	14,447,224	
Advances	3,000	6,138,500		6,800	8,060,700		6,802	5,824,615	
Suspense Accounts . . . . .	...	60,500		...	7,000		...	47,828	
Miscellaneous . . . . .	...	24,200		501,400	36,500		1,004,594	642,966	
TOTAL NET	503,000	18,587,100	19,090,100	508,200	22,721,400	23,220,600	1,011,396	22,500,910	23,220,600
R Loans to Municipalities, Native States, &c.									
Net . . . . .	...	195,500	195,500	...	271,100	271,100	...	278,702	278,702
S Capital of Guaranteed and Subsidized Companies—									
Capital of Southern Mahratta Railway	980,000	1,678,600		1,753,000	2,035,600		1,752,321	1,732,940	
Capital of Western Deccan Railway . . . . .	...	...		100,000	300		151,480	300	
TOTAL NET	980,000	1,678,600	2,658,600	1,853,500	2,035,900	3,888,900	1,903,701	1,737,198	3,888,900
T Remittances—									
Money Orders . . . . .	...	6,964,600		...	7,023,000		...	7,313,417	
Other Local Remittances (net) . . . . .	...	...		...	19,900		...	...
Other Departmental Accounts . . . . .	...	139,800		...	1,050,300		...	998,291	
Net Receipts by Civil Treasuries from—									
Post Office	247,600			...	474,000		...	464,517	
Guaranteed Rys.	3,152,400			...	4,223,000		...	4,274,510	
Net Receipts from Civil Treasuries by—									
Telegraph	92,700			...	111,500		...	91,027	
Marine	146,700			...	237,500		...	225,222	
Military	10,993,000			...	10,856,400		...	10,76,033	
Public Works	5,117,300			...	4,847,300		...	4,547,753	
Remittance Account between England and India	322,500	1,442,800		422,300	1,470,500		429,719	1,379,298	
TOTAL NET	322,500	28,344,900	28,667,400	422,300	30,313,300	30,715,600	429,719	30,093,905	30,715,600
U Secy. of State's Bills drawn									
16,300,000	...	16,300,000	17,800,000	...	17,800,000	17,800,000	17,599,805	...	17,599,805
Total Receipts	18,320,900	123,075,800		22,642,800	131,540,400		23,055,740	132,073,416	
V Opening Balance	3,037,109	13,840,013		3,429,874	14,821,550		3,420,874	14,821,550	
Grand Total	21,367,000	136,845,813		26,072,674	146,361,950		26,486,620	146,821,960	

than Revenue and Expenditure—continued.

Rs=£L.

	BUDGET ESTIMATE, 1883-84.			REVISED ESTIMATE, 1883-84.			ACCOUNTS, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Right forward	15,476,700	57,448,400		16,478,900	57,920,400		16,433,420	57,979,474	
Sunded Debt									
Currency Loans	...	...		1,250,000	...		1,250,000	...	
Provincial Loans	...	...		...	...		...	144,000	
Currency Notes	...	147,500		...	143,300		...	147,727	
Deposits of Service									
Funds	700	644,200		800	554,700		835	533,647	
Bank Deposits	...	1,415,300		...	2,051,700		...	2,200,765	
TOTAL NET	700	2,207,700	2,207,700	1,250,800	2,749,700	4,000,500	1,250,835	3,032,139	4,282,974
Deposits and Advances									
Deposits of Provincial Allotments	...	1,562,900		...	1,196,500		...	629,123	
Commission for the Reduction of Debt	...	...		1,001,400	746,700		1,001,393	756,065	
Sunded Local Funds	...	588,500		...	672,000		...	784,176	
Political Funds	...	21,500		...	19,000		...	23,591	
Army Funds	...	10,800		...	18,000		...	19,236	
Miliary Prize Funds	...	...		...	100		...	193	
Artamental and Judicial Deposits	...	11,354,400		1,400	13,230,100		1,462,132		
Advances	3,000	6,070,200		200	8,146,700		183	5,692,645	
Expense Accounts	...	30,000		...	133,900		...	231,349	
Cellaneous	...	34,000		...	104,500		1,294	601,119	
TOTAL NET	3,000	19,672,300	19,675,300	1,003,000	24,273,500	25,276,500	1,002,870	23,199,669	24,202,539
Transfers to Municipalities, Native States, &c.				...	...	2,046,900	...	...	690,233
NET Capital of Guaranteed and Subsidied Companies	...	140,700	140,700	...	97,000	97,000	106,742	106,742	0
Capital of Southern Ratta Railway	1,812,000	1,683,300		2,104,400	1,744,400		2,077,266	1,734,585	
Capital of Western Indian Railway	...	400,000		223,400	387,500		235,205	408,116	
TOTAL NET	1,812,000	2,083,300	3,895,300	2,327,800	2,131,900	4,450,700	2,312,471	2,172,017	4,484,488
Remittances—				...	...	570,800	...	...	843,589
By Orders	...	6,947,100		...	7,023,000		7,288,981		
Local Remittances	...	50,500		...	...		26,441		
For Departmental Accounts	...	143,30		...	577,500		1,015,644		
Payments into Civil Services by Post Office	...	247,600		...	474,000		470,026		
Guaranteed Railways	...	3,152,400		...	4,223,000		4,274,510		
Issues from Civil Services to Telegraph	...	92,700		...	111,500		92,583		
Postage	...	196,700		...	237,50		227,487		
Military	...	10,903,000		...	10,856,400		10,779,201		
Public Works	...	5,117,300		...	4,847,300		4,571,315		
Finance Account between England and India	1,761,000	347,800		1,406,000	347,300		1,372,803	391,485	
TOTAL NET	1,761,000	27,297,400	29,059,400	1,406,000	28,697,500	30,103,500	1,372,803	29,137,763	30,510,566
of State's Bills paid.				...	...	0	...	...	0
Disbursements	...	16,300,000	16,300,000	...	18,051,900	18,051,900	...	17,997,240	17,997,240
Ending Balance	19,053,400	125,140,100		22,466,500	133,921,000		22,372,399	133,625,040	
Grand Total	18,313,600	11,690,713		3,606,174	12,440,050		4,113,221	13,199,926	
	21,367,009	136,845,813		26,072,67	46,361,957		26,485,620	46,924,966	

Abstract D.—Account of Provincial and Local Savings charged to Revenue and at the disposal of Provincial Governments under their Provincial contracts.

A—Provincial Balances.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N. W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total
Budget Estimate, 1883-84.										
Balance at end of 1882-83 (by Revised Estimates, 1882-83)		186,403	246,662	92,290	248,401	980,874	196,193	217,537	258,986	1,0
Added in 1883-84		20,600	...	...	...	...	...	...	41,900	
Spent in 1883-84		...	232,500	42,000	180,600	734,700	22,900	22,000	...	1,0
Balance at end of 1883-84		207,003	14,162	50,290	67,801	246,174	173,293	195,537	300,886	1,0
Revised Estimate, 1883-84.										
Balance at end of 1882-83 (by Accounts)		195,378	179,755	117,477	214,690	1,052,952	185,327	245,758	416,892	2,
Added in 1883-84		61,000	...	...	...	...	...	...	...
Spent in 1883-84		...	154,500	39,400	199,400	497,900	21,600	41,700	116,900	1,
Balance at end of 1883-84		256,378	25,255	78,077	15,290	555,052	163,727	204,058	299,992	1,
Accounts, 1883-84.										
Balance at end of 1882-83		195,378	179,755	117,477	214,690	1,052,952	185,327	286,155	416,892	2,
Added in 1883-84		70,212	...	...	...	...	...	10,820	...	
Spent in 1883-84		...	90,030	5,216	146,027	357,630	15,765	...	2,585	
Balance at end of 1883-84		271,590	89,725	112,261	68,663	695,322	169,562	296,975	414,307	2,

(a) Exceeds the closing balance of last year's account by £40,397, viz., £40,179 transferred from Incorporated Local and £218, the balance of Excluded Local Fund, transferred from Excluded Local Funds.

B—Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N. W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total
Budget Estimate, 1883-84.										
Balance at end of 1882-83 (by Revised Estimates, 1882-83)	2,989	32,109	56,323	251	114,560	1,174	120,984	411,363	125,357	
Added in 1883-84	...	...	...	...	...	...	1,100	...	...
Spent in 1883-84	2,200	5,900	53,700	...	111,800	...	...	101,400	53,200	
Balance at end of 1882-83	780	26,209	2,623	251	2,760	1,174	122,084	309,963	72,157	
Revised Estimate, 1883-84.										
Balance at end of 1882-83 (by Accounts)	9,535	36,440	62,348	64	154,563	23,008	120,527	464,461	136,655	
Added in 1883-84	...	900	...	...	20,100	1,000	7,300	...	...
Spent in 1883-84	500	...	34,800	...	...	...	...	43,500	47,300	
Balance at end of 1883-84	9,535	37,340	27,542	64	174,663	24,008	127,827	431,961	88,755	
Accounts, 1883-84.										
Balance at end of 1882-83	9,535	36,440	43,822	64	171,536	23,008	120,527	424,282	136,055	
Added in 1883-84	...	5,096	...	...	22,494	2,684	31,970	14,368	...	
Spent in 1883-84	28	...	4,990	55	...	...	...	...	6,797	
Balance at end of 1883-84	9,507	42,336	39,832	9	194,036	25,692	152,497	438,650	129,258	

(b) Less than last year's closing balance by £18,526, being the balances of certain Town Funds transferred to Excluded Local Funds.

(c) Exceeds the closing balance of last year's account by £10,179 transferred from Incorporated Local Fund Debt Accounts.

(d) Less than last year's closing balance owing to the transfer to Provincial of £40,729 referred to in Note (a) above.

SUPPLEMENT TO THE STATEMENTS OF PRICES CURRENT OF FOOD GRAINS FOR THE 2nd HALF OF DECEMBER 1884 AND 3rd HALF OF JANUARY 1885 PUBLISHED IN PAGES 76, 77, 816 AND 817 OF THE "GAMUT OF INDIA." DATED 24th JANUARY AND 8th FEBRUARY 1885.

QUANTITIES PER RUPEE IN SEERS OF 80 TOLAHS.

**DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)**

D. BARBOUR,
Secretary to the Government of India.

DEPARTMENT 0

PRICES CURRENT OF FOOD-GRAINS THRO'

QUANTITIES PER

Districts.	Provinces.	QUANTITIES																		Great Millet (Cholam, Jowar), Hafers Sorghum.			Balances Per cent.									
		Wheat.						Barley.						Rice (best sort).				Rice (common).				Great Millet (Cholam, Jowar), Hafers Sorghum.			Balances Per cent.							
		Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.		Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.		Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.		Present fortnight.		Past fortnight.		Corresponding fort- night of 1884.		Present fortnight.						
		S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.							
								
								
Ganjam	..	14	11	11	13	8	13	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	18	0	18	0	8	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godaverry	..	14	6	12	10	10	13	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kista	..	10	5	12	8	8	13	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	10	5	9	0	11	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	11	13	11	13	14	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	10	10	10	6	11	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	13	6	12	8	16	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	12	11	12	11	10	13	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	10	2	10	10	10	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput							
North Arcot	..	9	5	9	5	10	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	7	13	6	10	9	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	8	13	8	13	11	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tiruchirapally	..	9	8	8	14	10	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	9	6	9	0	10	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly	..	9	10	9	10	9	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ceiladon	..	11	8	10	11	12	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	7	13	7	3	8	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	10	3	10	3	13	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	13	5	12	14	10	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	9	0	9	0	8	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay	..	12	13	12	0	10	9	19	2	18	13	19	11	7	8	7	5	7	12	3	11	15	11	4	17	0						
Ahmedabad	..	17	0	17	0	13	0	25	0	24	8	20	0	6	8	6	8	6	12	0	11	8	11	0	22	0						
Kaira	..	15	4	14	0	11	7	30	0	32	0	18	13	9	4	9	4	9	7	14	0	14	0	10	0	22	0					
Surat	..	18	13	18	13	11	2	12	5	12	8	12	4	7	5	7	5	7	6	8	3	8	4	17	12	17	0					
Broach	..	12	0	12	0	12	0	9	12	9	12	12	12	12	12	11	16	0	16	0	13	0				
Tanora (Salsette)	..	11	0	11	9	11	0	6	0	6	0	6	8	11	0	11	0	11	8	18	0	10	0			
Colaba (Alibag)	..	9	0	9	0	8	8	7	4	7	4	6	14	11	0	11	0	11	10	34	0	24	0			
Khandesh (Dhulia)	..	23	10	23	8	18	6			
Nasik	8	9	8	8	8	9	1	10	9	10	11	11	8	24	0	21	4		
Ahmednagar	..	16	11	16	6	15	7		
Jooda	..	18	18	18	13	13	13	9	4	9	4	9	4	9	18	9	13	9	13	11	0	11	0	11	0	17	6	17	0	18	0	
Solapur	..	16	12	16	5	15	6	10	9	9	8	10	7	1	6	11	5	17	11	17	4	17	0	43	0	
Kal-dgi (Bagalkot)	..	17	0	16	8	19	8	12	8	12	8	15	0	7	8	7	8	7	8	10	8	12	8	17	8	16	0	24	0	16	0	
Tatara	..	13	6	12	6	13	6	9	9	9	9	8	3	11	7	11	7	10	0	14	10	10	14	10	14	0
Belgaum	..	16	8	16	8	18	1	11	0	10	8	12	8	12	0	12	0	14	0	12	0	12	0	17	0	19	0	29	0	15	0	
Hillwar (Hubli)	..	18	0	18	0	23	0	12	0	12	0	14	0	12	0	12	0	17	0	19	0	29	0	15	0	
Kannigiri	..	18	8	11	8	9	4	8	9	8	8	9	11	8	11	5	18	7	16	4	16	0	14	8	13	0
Kosara (Karwar)	..	18	0	18	0	9	0	10	0	10	0	11	6	11	6	13	5	26	10	26	10	20	0	17	0	
Pencik Malais (Godhra)	..	14	8	14	8	11	6	10	0	10	0	11	6	11	6	13	5	26	10	26	10	20	0	17	0	
Aden	..	8	0	8	0	7	0	10	0	10	0	11	6	11	6	13	5	26	10	26	10	20	0	17	0	
Asirgarh	..	20	0	20	0	18	14	11	0	11	8	11	8	15	2	14	0	14	0	29	0	21	12	19	0	
Baroda	..	14	9	14	0	11	1	18	1	17	8	18	7	7	14	7	9	7	9	11	1	11	11	17	8	17	8	16	5	16	0	
Bima	..	17	4	16	12	12	0	7	2	7	2	7	6	6	10	0	10	0	10	0	40	0	15	0	29	0
Nimach	..	28	0	26	0	18	8	45	0	45	0	26	0	9	0	9	0	8	12	10	0	10	0	10	0	35	0	33	1	23	0	
Nasirabad	..	22	8	22	8	18	2	31	0	31	0	24	0	6	0	6	0	6	0	7	0	7	0	7	0	20	0	20	0	19	8	
Lajkot	..	19	0	18	12	12	0	10	0	10	0	10	0	11	4	11	4	11	4	26	8	26	0	24	0	
Upper Sindh Frontier	..	16	0	16	0	13	12	24	8	22	12	24	8	10	0	10	0	10	0	11	4	11	4	11	4	26	8	26	0	20	0	
Kutchhi	..	14	10	14	10	14	0	21	0	20	0	22	0	11	0	11	8	12	0	15	0	15	0	15	0	40	0	26	0	22	0	
Bandarabed (Nakur)	..	17	8	17	0	14	0	25	0	22	0	26	0	11	0	11	8	12	0	15	0	15	0	15	0	40	0	26	0	23	0	
Sikarpur	..	15	0	15	0	14	0	23	0	22	0	24	0	10	0	10	0	10	0	12	6	12	0	11	0	20	8	20	0	24	8	
Sikar	..	17	0	17	0	15	8	27	0	27	0	27	8	11	8	11	8	10	8	15	0	14	0	14	0	28	0	23	0	21	8	
Thar & Pukar (Unkarot)	..	16	0	16	0	11	8	17	8	15	7	12	4
Western Districts.	..	17	0	16	0	16	0	..	..	..	..	..	..	28	8	14	0	14	10	14	6	10	0	17	14	

In the mid-distance the total losses of cast per square were - China 16 acres, Ontario 18-9 acres, and Massachusetts 18-13 acres.

b The retail price of salt in the interior varied from 12 to 13 annas per rupee.

The retail price of mail in the interior ranged from 11-13 to 15-0 cents per issue.

AND COMMERCE.

OR THE 1st HALF OF FEBRUARY 1885.

OF 80 TOLAHS.

In common use.
In the subdivisions the retail prices of salt per rupee were—Bhatial 14 annas and Lumlock 11 annas.
In the sub-divisions the retail prices of salt per rupee were—Seramurie 13 annas and Jahanabad 14 annas.

PRICES CURRENT OF FOOD-GRAINS THRO'

* In the interior the price varies from 20 seers to 26-16 seers per rupee.

f **15** the same as the retail
15 the sub-divisional
15 the retail
prices of salt per rupee were
prices of salt per rupee were
—Kazuram and Bhasirhat 12 seers,
Meherpur 12 seers, Meherpur 12 seers,
Chandrapur 12-13 seers, and Dant-Dant 11-12 seers.

In the sub-divisions the retail prices of salt per rupee were :—Kosheva 15 annas, Beherpur 18 annas.

In the sub-division the other prices of wet rice per kilo were—
in Maribaya 12 seers, Maril 12 seers and Boageag 12 seers.

In the districts where the retail prices of salt per rupee were—Lalbagh 11 annas, Jangal & the retail price of salt at Raigunge was 10-8 annas, and at Nitpore—10 annas per rupee.

In the subdivisions of Nantou and Nangong the retail price of salt was 15 cents per

In the sub-districts the retail price of salt per rupee were—Kurnool 13 annas, and Guntakal and Niphamari 12 annas.

The retail price of salt at Kurnool was 15 annas per rupee.

In the sub-division the retail prices of salt per rupee were :—Mawdagunge 12 annas; in the sub-division the retail prices of salt per rupee were :—Mawdagunge and Madanpur 12 annas.

In the sub-tropics the total species of salt-leaf fupper were:—*Pachysandra* 12 species, and *G. palugine* 12-14 species.

In the sub-divisions the retail prices of salt per rupee were:—Kashipur 10-10 annas, Alipore 12 annas, and Jaspur 11-8 annas.

FOR THE 1st HALF OF FEBRUARY 1885 —continued.

S OF 80 TOLAHs.

Districts.																
PROVINCES.																
S. of 80 TOLAHs.																
Gram.						Firewood.										
Present fortnight.	Corresponding fort-night of 1884.		Present fortnight.	Corresponding fort-night of 1884.		Present fortnight.	Corresponding fort-night of 1884.		Present fortnight.	Corresponding fort-night of 1884.						
Ch. B. Ch. S. Ch. B. Ch. S. Ch. S. Ch. S. Ch. S. Ch. R. s. p. R. s. p. R. s. p. S. Ch. S. Ch. S. Ch.	Wholesale prices per mannd of 40 seers.						Retail.									
Present fort-night.	Last fortnight.		Present fort-night.	Last fortnight.		Present fort-night.	Last fortnight.		Present fort-night.	Last fortnight.						
Present fortnight.	Corresponding fort-night of 1884.		Present fortnight.	Corresponding fort-night of 1884.		Present fortnight.	Corresponding fort-night of 1884.		Present fortnight.	Corresponding fort-night of 1884.						
19 0 18 4 17 0 110 0 100 0 90 0 2 12 0 2 13 0 2 12 0 13 4 18 4 13 0	Central Districts.						Rajahayee .									
17 12 17 12 17 8 100 0 100 0 90 0 2 0 0 3 0 0 3 0 0 13 13 12 13 12 13	Calcutta .						Rangpore .									
22 15 22 15 17 4 100 0 100 0 90 0 2 14 0 2 14 0 2 14 0 0 11 11 10 11 10 11	24-Pergunnah .						Bogra .									
16 0 16 0 16 0 220 0 220 0 200 0 3 2 0 3 2 0 3 2 0 0 12 0 12 0 10 8	Nuddea .						Pabna .									
17 8 17 8 16 0 120 0 120 0 120 0 3 2 0 3 2 0 3 2 0 0 11 8 11 8 10 12	Khoolna .						Jessore .									
22 0 22 0 18 0 120 0 120 0 120 0 3 1 3 2 1 3 2 0 0 12 0 12 0 11 8	Moorschedabad .						Dinagepore .									
17 8 17 8 12 12 180 0 180 0 120 0 3 2 0 3 2 0 3 2 0 0 12 8 12 8 12 0	Central Districts.						Rajahayee .									
20 10 10 16 0 240 0 240 0 240 0 8 0 0 3 0 0 3 0 0 13 5 13 5 13 0	Calcutta .						Rangpore .									
21 0 17 4 240 0 240 0 240 0 8 0 0 3 0 0 3 0 0 13 5 13 5 13 0	24-Pergunnah .						Bogra .									
16 5 16 6 15 0 100 0 100 0 110 0 3 1 10 3 1 9 3 5 0 12 13 12 13 11 14	Nuddea .						Pabna .									
15 0 17 4 15 0 100 0 90 0 82 8 3 5 4 3 6 4 3 2 8 12 0 12 0 12 0	Khoolna .						Jessore .									
17 12 17 12 15 8 200 0 200 0 200 0 3 1 0 3 1 0 3 1 0 8 12 6 12 6 12 6	Moorschedabad .						Dinagepore .									
0 12 0 8 0 8 0 128 0 128 0 128 0 3 4 0 3 4 0 3 4 0 12 4 12 4 12 4	Central Districts.						Rajahayee .									
16 0 18 0 18 0 128 0 128 0 128 0 3 4 0 3 4 0 3 4 0 12 4 12 4 12 4	Calcutta .						Rangpore .									
18 8 16 0 16 12 80 0 80 0 90 10 3 0 0 3 0 0 3 2 0 13 5 13 5 12 10	24-Pergunnah .						Bogra .									
16 0 16 0 20 0 120 0 120 0 120 0 3 2 0 3 2 0 3 2 0 13 0 13 0 13 0	Nuddea .						Pabna .									
16 4 16 4 17 0 120 0 120 0 120 0 3 3 0 3 3 0 3 2 0 13 0 13 0 13 0	Khoolna .						Jessore .									
12 0 15 0 15 0 120 0 120 0 120 0 3 3 0 3 3 0 3 2 0 13 0 13 0 13 0	Moorschedabad .						Dinagepore .									
14 0 14 0 14 0 120 0 120 0 40 0 2 13 0 2 12 0 3 4 0 13 0 13 0 13 0	Central Districts.						Rajahayee .									
8 0 8 0 13 0 13 0 13 0 3 6 0 3 6 0 3 6 0 10 0 10 0 10 0 10 0	Calcutta .						Rangpore .									
18 0 18 4 14 8 120 0 120 0 120 0 3 8 0 3 8 0 3 8 0 12 12 12 12 0	24-Pergunnah .						Bogra .									
14 0 14 0 14 0 120 0 120 0 120 0 3 12 0 3 4 0 3 4 0 11 0 11 0 11 0	Nuddea .						Pabna .									
26 4 26 4 21 0 100 0 100 0 100 0 3 0 0 3 0 0 3 1 0 12 0 12 0 10 2	Khoolna .						Jessore .									
23 0 22 0 21 8 200 0 200 0 160 0 3 5 0 3 5 0 3 4 0 11 0 11 0 11 0	Moorschedabad .						Dinagepore .									
28 0 24 0 20 0 120 0 120 0 120 0 3 1 0 3 1 0 3 1 0 1 1 1 1 1 1 8	Central Districts.						Rajahayee .									
0 20 14 30 15 36 4 19 18 230 0 230 0 160 0 3 0 6 3 0 6 3 1 0 13 15 13 15 13 6	Calcutta .						Rangpore .									
20 0 24 0 18 0 140 0 140 0 140 0 3 4 0 3 4 0 3 4 0 13 0 13 0 13 0	24-Pergunnah .						Bogra .									
22 0 22 8 20 0 180 0 180 0 160 0 3 3 0 3 3 0 3 3 0 11 8 11 8 11 8	Nuddea .						Pabna .									
17 0 18 0 18 0 120 0 120 0 120 0 3 3 0 3 3 0 3 3 0 11 8 11 8 11 8	Khoolna .						Jessore .									
25 3 25 4 21 0 126 0 126 0 126 0 3 14 6 3 14 6 3 14 6 13 13 13 13 1	Moorschedabad .						Dinagepore .									
24 0 24 0 19 9 151 8 151 8 151 8 3 15 0 3 15 0 3 15 0 12 12 12 12 10	Central Districts.						Rajahayee .									
18 0 18 0 17 0 160 0 160 0 160 0 3 10 0 3 10 0 3 10 0 10 0 10 0 10 0	Calcutta .						Rangpore .									
17 0 19 0 16 0 200 0 160 0 160 0 3 8 0 3 8 0 3 8 0 12 0 12 0 11 0	24-Pergunnah .						Bogra .									
20 0 20 0 17 0 200 0 200 0 200 0 3 2 0 3 2 0 3 2 0 12 4 12 4 12 0	Nuddea .						Pabna .									
16 7 21 0 21 0 23 10 80 0 80 0 80 0 2 12 0 2 12 0 2 12 0 14 0 14 0 14 8	Khoolna .						Jessore .									
18 6 18 6 23 10 80 0 80 0 80 0 2 7 0 2 7 0 2 7 0 16 0 16 0 14 7	Moorschedabad .						Dinagepore .									
15 0 15 0 13 0 160 0 160 0 160 0 3 6 0 3 6 0 3 6 0 10 10 10 10 9 0	Central Districts.						Rajahayee .									
21 0 17 8 19 0 17 0 240 0 240 0 240 0 3 6 0 3 6 0 3 6 0 10 10 10 10 9 0	Calcutta .						Rangpore .									
23 0 16 0 13 0 120 0 120 0 100 0 3 6 0 3 6 0 3 6 0 11 0 11 0 11 0	24-Pergunnah .						Bogra .									
16 0 16 0 18 0 100 0 160 0 160 0 160 0 3 10 0 3 10 0 3 10 0 11 0 11 0	Nuddea .						Pabna .									
17 8 16 0 16 0 240 0 240 0 180 0 3 5 0 3 5 0 3 5 0 10 10 10 10 9 0	Khoolna .						Jessore .									
21 0 17 8 19 0 17 0 240 0 240 0 240 0 3 6 0 3 6 0 3 6 0 10 10 10 10 9 0	Moorschedabad .						Dinagepore .									
23 0 16 0 13 0 120 0 120 0 100 0 3 6 0 3 6 0 3 6 0 11 0 11 0 11 0	Central Districts.						Rajahayee .									
16 0 16 0 18 0 100 0 160 0 160 0 160 0 3 10 0 3 10 0 3 10 0 11 0 11 0	Calcutta .						Rangpore .									
17 8 16 0 16 0 240 0 240 0 180 0 3 5 0 3 5 0 3 5 0 10 10 10 10 9 0	24-Pergunnah .						Bogra .									
21 0 17 8 19 0 17 0 240 0 240 0 240 0 3 6 0 3 6 0 3 6 0 10 10 10 10 9 0	Nuddea .						Pabna .									
23 0 16 0 13 0 120 0 120 0 100 0 3 6 0 3 6 0 3 6 0 11 0 11 0 11 0	Khoolna .						Jessore .									
16 0 16 0 18 0 100 0 160 0 160 0 160 0 3 10 0 3 10 0 3 10 0 11 0 11 0	Moorschedabad .						Dinagepore .									
21 0 17 8 19 0 17 0 240 0 240 0 240 0 3 6 0 3 6 0 3 6 0 10 10 10 10 9 0	Central Districts.						Rajahayee .									
23 0 16 0 13 0 120 0 120 0 100 0 3 6 0 3 6 0 3 6 0 11 0 11 0 11 0	Calcutta .						Rangpore .									
16 0 16 0 18 0 100 0 160 0 160 0 160 0 3 10 0 3 10 0 3 10 0 11 0 11 0	24-Pergunnah .						Bogra .									
17 8 16 0 16 0 240 0 240 0 180 0 3 5 0 3 5 0 3 5 0 10 10 10 10 9 0	Nuddea .						Pabna .									
21 0 17 8 19 0 17 0 240 0 240 0 240 0 3 6 0 3 6 0 3 6 0 10 10 10 10 9 0	Khoolna .						Jessore .									
23 0 16 0 13 0 120 0 120 0 100 0 3 6 0 3 6 0 3 6 0 11 0 11 0 11 0	Moorschedabad .						Dinagepore .									
16 0 16 0 18 0 100 0 160 0 160 0 160 0 3 10 0 3 10 0 3 10 0 11 0 11 0	Central Districts.						Rajahayee .									
21 0 17 8 19 0 17 0 240 0 240 0 240 0 3 6 0 3 6 0 3 6 0 10 10 10 10 9 0	Calcutta .						Rangpore .									
23 0 16 0 13 0 120 0 120 0 100 0 3 6 0 3 6 0																

The retail price of salt in the interior ranged from 9 to 13 seers per rupee.
 In the sub-division the retail prices of salt per rupee were :—Brahmanbaria 13 seers and Chandpore 13-5 seers.
 In the cut-divisions the retail prices of salt per rupee were :—Kulna and Sastham 14 seers and Bhadruah 11-5 seers.
 In the sub-division the retail price of salt per rupee was—Tajpore and Madhubati 13 seers.
 The retail price of salt in the interior ranged from 9 to 13 seers per rupee.
 In the sub-division of Daspurgaon the retail price of salt was 11 seers per rupee.
 The retail price of salt in the interior ranged from 10 to 13-5 seers per rupee.
 In the sub-division the retail prices of salt per rupee were :—Bogermal 11 seers and Jamai 12 seers.
 In the sub-division the retail price of salt per rupee was :—Banki 12 seers, Mandhipura 10-4 seers and Soopole 11 seers.
 In the sub-division the retail price of salt was 12 seers per rupee.
 In the sub-division the retail price of salt per rupee was :—Kisnanganga and Arraram 10 seers.
 The retail price of salt at Hajnalganj was 12 seers per rupee.
 The retail price of salt at Khanda sub-division was 10 seers per rupee.
 The retail price of salt at Bhandark was 10 seers per rupee.
 The retail price of salt at Chaitra was 11 seers and Kharukdihla 12 seers per rupee.
 The retail price of salt at Govindpore sub-division was 12 seers per rupee.

PRICES CURRENT OF FOOD-GRAINS THROU

QUANTITIES Pg

Provinces.	Districts.	QUANTITIES PRODUCED																																		
		Wheat.						Barley.						Rice (best sort).						Rice (common).						Great Millet (Chum, Jowar, Holms Borgham, Pencilline)										
		Present fortnight.			Past fortnight.			Corresponding fortnight of 1884.			Present fortnight.			Past fortnight.			Corresponding fortnight of 1884.			Present fortnight.			Past fortnight.			Corresponding fortnight of 1884.			Present fortnight.							
		S.	Ch.	S.	S.	Ch.	S.	Cb.	S.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.						
		Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.	S.	Ch.						
		No return received																																		
ASSAM.	Sylhet																																			
	Cachar																																			
	Gauhati																																			
	Garo Hills																																			
	Kamrup																																			
	Darrang																																			
	Nongong																																			
N.W. PROVINCE.	Sibsagar																																			
	Lakhimpur																																			
	Khás & Jaintia Hills																																			
	Naga Hills																																			
	Dehra Dún	32	0	21	8	18	0	23	0	25	0	26	0	7	0	7	0	6	8	12	0	19	0	11	0	26	0	26	0	26	0	31	0	35		
	Saharanpur	34	11	24	11	19	5	32	4	30	14	26	18	9	11	9	11	7	8	13	14	18	7	10	12	32	43	42	42	14	37	10	44			
	Muzaffarnagar	25	13	24	6	18	11	30	12	30	12	30	12	6	9	6	9	15	6	15	6	12	29	11	29	11	26	6	25	11	27	6	25			
Uttar Pradesh.	Meerut	24	0	24	0	18	0	30	0	30	0	26	0	6	8	7	0	6	0	15	0	15	0	10	11	10	0	32	0	33	0	26	8	30	8	33
	Ruksandahr	25	8	25	4	19	10	33	0	33	5	27	0	7	0	7	0	6	0	11	0	10	11	10	0	32	0	33	0	26	8	30	8	33		
	Aligarh		No return received																																	
	Kanpur	13	0	13	0	14	0	13	0	14	0	17	0	11	0	10	0	10	0	11	0	11	0	15	0											
	Garhwāl	15	0	15	0	20	0	18	0	18	0	22	0	8	0	8	0	10	0	11	3	16	12	11	4	12	0	37	15	23	1	25	14	27		
	Bijnor	21	6	21	6	17	2	29	4	25	14	24	12	13	8	12	6	10	2	15	3	16	12	11	4	12	0	33	0	29	5	28	0	33		
	Moradabad	20	5	20	0	20	0	20	0	20	0	20	0	9	0	9	0	10	4	14	8	14	8	13	0	34	12	27	9	24	12	27	9	24		
Uttar Pradesh.	Budaun	12	3	21	0	21	9	34	12	29	12	31	3	6	0	6	0	8	6	15	0	15	0	16	0	37	0	35	0	35	0	35				
	Bareilly	21	4	20	10	20	10	35	0	35	0	28	12	6	4	6	4	8	8	20	0	20	0	12	13	35	9	37	0	35	0	35				
	Nainital	26	8	26	8	23	8	42	8	42	13	36	0	8	0	8	0	8	8	16	4	16	6	12	13	35	8	23	12	25	12	25				
	Nainital	32	12	23	8	19	6	27	8	27	8	18	12	9	12	9	4	9	6	16	4	16	6	12	13	35	8	23	12	25	12	25				
	Tarai Pergunnah	21	0	21	0	18	8	31	0	35	0	28	8	5	0	5	0	5	0	11	8	11	8	10	8	31	0	31	0	23	0	23				
	Mathura	21	0	21	6	18	0	24	0	24	0	18	0	9	0	9	0	9	0	10	0	10	0	10	0	30	11	30	11	27	12	30				
	Agra	23	9	23	7	20	8	32	15	32	10	29	15	6	0	6	2	6	8	16	5	16	11	13	9	30	11	30	11	29	0	31				
Uttar Pradesh.	Parukhabad	23	9	23	7	20	8	32	15	32	10	29	15	6	0	6	0	6	0	14	0	14	0	11	0	20	8	31	0	26	0	31				
	Mainpuri	24	0	25	0	19	8	31	0	29	0	24	8	6	0	6	0	6	0	16	0	16	0	11	8	30	0	26	0	31	0	31				
	Etawah	24	6	24	8	19	8	30	0	29	0	24	8	8	0	8	0	8	7	12	16	10	10	18	4	30	5	30	0	24	8	30				
	Bithān	24	5	23	10	21	2	33	0	32	5	28	0	8	0	8	0	9	0	10	0	10	0	10	0	30	0	27	0	27	0	27				
	Jaisain	25	0	25	0	20	0	24	0	24	0	18	0	9	0	9	0	9	0	17	0	17	0	13	0	34	8	32	14	31	0	32				
	Jhansi	28	11	27	6	23	8	36	0	36	0	34	0	9	0	9	0	9	0	17	0	17	0	13	0	35	8	34	0	35	0	35				
	Lalitpur	20	8	29	4	24	0	38	0	37	0	37	8	35	8	35	8	11	0	12	0	12	0	10	0	35	8	34	0	35	0	35				
Uttar Pradesh.	Champāpore	22	4	22	4	17	12	31	0	31	0	27	0	10	0	10	0	10	0	18	0	18	0	12	0	37	0	35	0	35	0	35				
	Fatehpur	22	4	22	4	17	12	31	0	31	0	27	0	10	0	10	0	10	0	17	0	17	0	13	0	35	0	35	0	35	0	35				
	Banda	18	0	28	0	25	0	27	0	26	0	32	0	8	0	8	0	8	0	17	0	17	0	11	0	35	8	32	0	39	0	39				
	Allahabad	23	0	28	0	25	0	27	8	33	0	29	0	8	0	8	0	8	0	17	0	17	0	11	0	35	8	32	0	39	0	39				
	Hamirpur	23	12	23	8	23	10	10	0	26	0	24	0	7	0	7	0	7	1	12	16	16	16	16	11	4	29	10	30	13	24	0	28			
	Jampur	22	0	21	10	19	0	26	0	26	0	24	0	7	0	7	0	7	1	10	11	18	0	18	14	25	11	18	0	25	0	25				
	Gorakhpur	20	11	21	9	13	0	25	3	27	0	21	9	0	11	0	11	0	10	0	16	0	16	0	14	0	30	0	29	0	29	0	29			
Uttar Pradesh.	Basti	20	0	24	0	17	7	26	0	25	0	19	0	11	0	11	0	11	0	12	0	12	0	12	0	28	0	29	0	29	0	29				
	Azamgarh	20	10	19	8	17	1	25	1	25	13	21	6	10	5	10	5	10	5	14	4	14	0	12	0	28	0	29	0	29	0	29				
	Mirzapur	20	0	20	0	16	8	24	0	24	8	22	8	10	0	10	0	9	8	16	8	16	4	12	0	27	10	27	10	27	10	27				
	Benares	20	10	19	8	16	13	6	0	26	8	22	8	10	0	10	0	9	8	16	4	14	21	11	9	28	6	20	11	25	11	25				
	Ghazipur	20	9	20	9	17	6	26	6	27	0	21	4	6	7	8	7	7	14	21	4	14	8	15	8	14	2	29	0	29	0	29				
	Balla	10	2	20	2	18	0	24	5	24	6	28	3	14	2	14	3	9	0	15	8	15	8	14	2	29	0	29	0	29	0	29				
	Pilibhit	10	0	26	4	19	0	38	0	35	0	31	15	6	0	6	0	6	0	13	0	13	0	11	4	30	0	32	0	32	0	32				
Uttar Pradesh.	Almora	10	0	24	0	20	0	29	0	29	0	26	0	11	0	11	0	11	0	17	0	17	0	13	0	36	0	35	0	35	0	35				
	Sultānpur	24																																		

FOR THE 1st HALF OF FEBRUARY 1885—continued.

S OF 80 TOLARS.

STATISTICS OF 80 TOLAHS.															
Bengal, Bihar, Orissa, Cooch Behar, Nagaon, &c.		Gram.		Firewood.				Salt.				DISTRICTS.			
Present fortnight.	Corresponding fort-night of 1884.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Corresponding fort-night of 1884.	Present fortnight.	Wholesale	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	Past fortnight.	Corresponding fortnight of 1884.	Present fortnight.	
Cb.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	R. a. p.	R. a. p.	R. a. p.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	
27	8	27	8	25	0	160	0	160	0	100	0	11	0	11	0
31	3	31	3	26	14	129	0	129	0	129	0	11	8	11	0
30	12	30	12	24	14	132	0	132	0	132	0	12	7	12	14
29	0	29	0	25	8	100	0	100	0	110	0	12	4	12	10
27	8	28	0	24	0	180	0	130	0	120	0	13	8	13	0
11	0	11	0	13	0	200	0	200	0	200	0	8	0	8	0
8	0	8	0	10	0	280	0	280	0	320	0	7	8	8	2
26	12	25	5	22	4	156	0	115	0	135	0	...	...	12	6
24	12	25	0	24	10	125	0	125	0	125	0	13	4	12	10
22	12	21	0	25	3	192	0	192	0	192	0	12	9	11	6
24	6	23	2	23	2	150	0	137	8	126	0	12	13	12	8
23	0	22	6	26	8	160	0	150	0	160	0	13	8	13	8
25	0	25	0	21	0	120	0	120	0	120	0	11	4	11	0
24	0	24	0	23	8	100	0	100	0	140	0	14	0	14	0
25	4	25	4	24	0	100	0	100	0	100	0	15	0	15	0
25	6	25	2	26	3	90	0	87	0	145	0	12	16	12	10
28	0	26	0	26	0	100	0	100	0	160	0	13	4	13	0
26	4	26	0	26	8	120	0	100	0	100	0	13	0	12	8
25	0	23	10	25	8	123	0	153	0	155	0	12	5	12	5
30	0	30	0	32	0	140	0	140	0	140	0	12	0	11	0
31	15	29	13	30	8	200	0	200	0	200	0	12	0	11	0
32	0	31	0	35	0	160	0	160	0	175	0	12	4	12	0
29	12	32	0	31	0	160	0	160	0	140	0	15	0	14	0
28	12	28	12	28	0	160	0	160	0	160	0	11	8	11	4
37	0	37	0	38	0	160	0	160	0	180	0	12	0	11	0
30	8	28	8	29	0	160	0	110	0	125	0	12	0	11	0
33	12	35	2	35	10	140	0	140	0	140	0	13	4	13	0
32	0	21	10	21	10	165	0	155	0	130	0	12	10	10	12
18	14	18	14	23	64	160	0	180	0	100	0	10	13	10	9
19	0	19	0	4	0	160	0	160	0	160	0	10	0	9	8
22	8	22	10	22	0	177	8	177	8	117	8	11	13	11	2
23	0	22	2	21	0	100	0	100	0	80	0	11	0	8	0
24	6	26	0	26	10	100	0	110	0	100	0	10	11	9	13
23	3	24	7	22	84	128	12	128	12	128	12	11	9	10	5
23	12	33	2	24	8	100	0	100	0	100	0	11	12	11	12
24	0	24	0	27	0	160	0	160	0	160	0	12	12	12	12
24	5	24	0	25	16	180	0	173	0	180	0	12	0	10	13
24	0	24	0	26	0	120	0	120	0	120	0	12	0	10	8
25	0	25	0	29	0	140	0	140	0	140	0	11	8	11	0
25	12	24	12	26	14	110	0	110	0	115	0	11	8	11	0
24	0	24	0	25	0	120	0	120	0	120	0	12	0	11	0
22	0	22	0	30	0	190	0	200	0	160	0	...	...	11	0
24	27	28	2	28	0	200	0	200	0	200	0	12	0	12	4
30	4	31	3	31	8	160	0	160	0	160	0	13	4	12	0
21	8	27	4	27	14	200	0	200	0	200	0	12	4	12	0
25	26	8	26	8	160	0	160	0	160	0	15	0	12	0	
30	0	30	0	26	4	160	0	160	0	160	0	12	0	12	7
37	0	37	0	31	0	120	0	110	0	120	0	19	8	19	8
32	0	29	0	27	0	80	0	80	0	80	0	12	8	12	0
31	0	30	0	23	0	140	0	110	0	140	0	12	0	12	0
30	0	30	0	24	0	80	0	80	0	80	0	13	0	13	8
34	0	31	0	25	0	160	0	160	0	140	0	18	0	18	0
28	0	34	0	29	0	140	0	140	0	160	0	14	6	14	6
26	0	24	0	20	0	80	0	80	0	80	0	9	9	11	0
22	0	23	0	23	0	120	0	120	0	140	0	11	8	11	0
20	0	26	0	110	0	110	0	120	0	14	8	14	8	14	8
26	0	28	0	100	0	100	0	110	0	110	0	15	0	15	0
41	0	38	0	32	0	100	0	100	0	100	0	15	0	15	0

PRICES CURRENT OF FOOD-GRAINS THROU

FOR THE 1st HALF OF FEBRUARY 1885—continued.

S OF 80 TOLAHS.

Date of issue.	Gram.												Firewood.												Salt.							Districts.	Provinces.
	Present fortnight.		Past fortnight.		Corresponding fortnight of 1884.		Present fortnight.		Past fortnight.		Corresponding fortnight of 1884.		Present fortnight.		Past fortnight.		Corresponding fortnight of 1884.		Present fortnight.		Past fortnight.		Corresponding fortnight of 1884.		Present fortnight.		Past fortnight.		Corresponding fortnight of 1884.				
	Cb.	S.	Cb.	S.	Cb.	S.	Cb.	S.	Cb.	S.	Cb.	Cb.	S.	Cb.	S.	Cb.	S.	Cb.	S.	Cb.	S.	Cb.	S.	Cb.	S.	Cb.	S.	Cb.	S.				
45	0	46	0	40	0	90	0	90	0	90	0	14	8	14	8	14	0	14	0	14	0	14	0	14	0	14	0	Ferozepore					
29	0	28	0	29	0	80	0	80	0	80	0	15	8	15	8	15	0	15	0	15	0	15	0	15	0	15	0	Mooltan					
26	0	28	0	29	0	200	0	200	0	200	0	15	0	15	0	15	4	14	0	14	8	15	0	15	0	15	0	Jhang					
33	0	33	0	34	0	200	0	200	0	240	0	13	0	13	0	12	8	12	0	12	0	12	0	12	0	12	0	Montgomery					
41	0	40	0	36	0	90	0	90	0	80	0	15	0	15	0	15	0	14	0	14	0	14	0	14	0	14	0	Lahore					
41	0	41	0	39	0	90	0	90	0	80	0	15	10	15	10	15	6	15	4	15	4	15	5	15	5	15	5	Anritsar					
38	0	36	0	34	0	120	0	120	0	120	0	15	0	14	8	13	4	14	0	14	0	13	0	13	0	13	0	Gurdaspur					
37	0	38	0	38	0	90	0	90	0	90	0	15	4	15	4	15	4	15	0	15	0	15	0	15	0	15	0	Gujranwala					
34	0	34	0	35	0	110	0	110	0	120	0	16	8	16	8	16	0	16	0	16	0	16	0	16	0	16	0	Slálikot					
33	0	33	0	33	0	100	0	100	0	100	0	10	0	10	0	10	0	16	0	16	0	16	0	16	0	16	0	Gujrat					
40	0	41	0	37	0	80	0	80	0	120	0	15	12	15	12	15	4	15	8	16	8	15	0	15	0	15	0	Ráwnpindi					
34	0	35	0	32	0	120	0	120	0	140	0	16	8	18	8	16	0	16	0	16	0	16	0	16	0	16	0	Jhelum					
38	0	38	0	40	0	240	0	240	0	320	0	17	0	17	0	17	0	16	0	16	0	16	0	16	0	16	0	Shalpur					
27	0	25	0	23	0	120	0	100	0	120	0	10	0	10	0	10	0	14	0	14	0	14	0	14	0	14	0	Muzaffargarh					
27	0	28	0	28	0	125	0	125	0	100	0	20	0	20	0	28	12	28	12	29	11	27	8	28	12	28	12	Dera Ghazi Khan					
42	0	40	0	33	0	135	0	135	0	138	0	50	0	50	0	47	8	47	8	47	8	45	0	45	0	45	0	Bannu					
55	0	56	0	46	0	80	0	80	0	80	0	60	0	60	0	50	0	50	0	50	0	50	0	50	0	50	0	Kohat					
36	0	32	0	29	0	153	0	103	0	115	0	61	3	61	3	66	5	58	11	58	11	61	3	61	3	61	3	Peshawar					
34	0	34	0	29	0	105	0	105	0	118	0	46	8	46	8	40	0	44	0	44	0	38	8	38	8	38	8	Házara					
30	0	35	0	28	0	80	0	80	0	110	0	...	...	...	...	...	...	12	0	12	0	12	0	12	0	12	0		
31	0	30	0	32	0	180	0	180	0	160	0	10	4	10	0	10	0	9	12	9	12	9	12	9	12	9	12	9	Sangor				
29	8	30	0	34	8	200	0	200	0	200	0	9	8	11	0	10	0	8	9	4	10	8	9	4	10	8	9	4	Damoh				
29	0	29	0	27	0	130	0	130	0	130	0	12	0	12	0	11	8	11	8	11	8	11	0	11	0	11	0	Jubulpore					
0	30	0	40	0	37	0	256	0	256	0	256	0	11	4	11	8	11	0	11	4	11	0	11	0	11	0	Mandla				
28	0	29	0	26	0	220	0	220	0	220	0	11	4	11	8	11	0	11	0	11	4	11	0	11	0	11	0	Seoni					
28	2	28	2	22	10	160	0	160	0	160	0	11	14	11	14	11	12	11	12	11	12	11	12	11	12	11	No return received						
23	15	25	13	20	4	160	0	160	0	160	0	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	Narsinghpur						
8	16	0	24	0	18	0	320	0	320	0	320	0	11	8	11	8	9	8	11	0	11	0	11	0	11	0	11	0	Hoshangabad				
0	19	0	25	15	8	23	8	20	0	200	0	10	9	10	9	10	8	9	12	9	12	10	9	12	10	9	12	Nimär					
21	0	24	0	17	0	160	0	155	0	155	0	12	0	13	0	10	8	10	8	12	8	12	10	9	12	10	9	12	Betul				
23	4	24	12	19	12	120	0	120	0	150	0	12	0	12	0	12	0	11	0	11	12	11	12	11	12	11	12	11	12	Chhindwara			
22	8	25	0	16	8	360	0	360	0	360	0	11	8	11	0	11	0	11	0	11	0	11	0	11	0	11	0	11	0	Wardha			
22	0	23	0	20	0	160	0	160	0	150	0	11	8	11	0	11	0	11	0	11	0	11	0	11	0	11	0	Nâgpur					
22	0	23	0	20	0	160	0	160	0	150	0	11	8	11	0	11	0	11	0	11	0	11	0	11	0	11	0	11	0	Chanda			
24	0	26	0	17	0	275	0	275	0	275	0	11	0	11	0	11	0	10	8	10	8	10	8	10	8	10	8	10	8	10	8	Himânsa	
25	0	25	0	24	0	80	0	64	0	64	0	12	0	11	0	10	8	10	8	10	8	10	8	10	8	10	8	10	8	Balgidât			
0	120	0	40	0	40	0	120	0	120	0	140	0	18	0	18	0	9	0	9	0	9	0	9	0	9	0	9	0	Raipur		
19	8	10	8	10	0	125	0	125	0	120	0	18	0	18	0	11	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0	Sambalpur	
10	0	11	0	9	0	264	0	264	0	240	0	35	0	35	0	35	0	32	0	32	0	30	0	30	0	30	0	30	0	Akash			
4	0	4	0	4	0	60	0	60	0	40	0	No return received				
...	469	11	469	11	469	11	23	14	23	14	23	14	23	14	23	14	23	14	23	14	Kyoutkyoo	
18	9	18	4	14	4	320	0	320	0	320																							

PRICES CURRENT OF FOOD-GRAINS THROU

Province.	Districts.	QUANTITIES PER																								
		Wheat.				Barley.				Rice (best sort).				Rice (common).				Great Millet (Cholam, Jowar), Bolous, Bortham.				Bolous (Common) Pennisetum.				
		Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.	Past fortnight.	Corresponding fort- night of 1884.	Present fortnight.			
Mysore	Bangalore Kolar Tumkur Mysore Shimoga Kadur	No return received	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coorg	Coorg	9 8 9 7	8 10	9 5	9 3	9 15	18	3	13 12	14 10	16	7	17	8	20	6	34	0 32	0 23	0 39	0 35	...	...	...	...
RAJASTHANA.	Jaypore Kishengarh Kerrowas Ulwar Bhuripore (City) Ajmere Deoli Cantonment	18 0 18 0 16 4	30 0 28 0	23 0	6 0	6 0	6 0	6 0	9 8	9 8	9 8	7 8	8 8	8 8	7 8	8 8	30	4 28	8 21	8 27	0 24	20	0 30	15 26	4 25	0 26
	Erinpura Sirobee Abu Ausdra Balmere Jeyasalmer Hilly Tracts of Meywar	No return received	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Meywar (Oodeypore)	23 0 23 13 14 13 25 2 33 9 23 7	10 11	9 8	10 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
CENTRAL INDIA.	Ranawara (Meywar Agency) Partabgarh ("Marwar (Jodhpore)"	27 8 33 13 18 13	...	...	...	8 12	12 8	12 8	21 0	23 8	17 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Bikaner Poondree Kotah Tonk Jhallawar Shapooria Dholpur	No return received	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Indore Gwalior Goona Baghelkhand (Satna)	22 0 21 8 15 8	...	...	...	9 3	9 3	9 3	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	30	0 28	0 24	0 23	0 22	42 22	13 32	14 32	0 20	0 20
		22 9 22 5 17 7	19 11 21 8	24 9	7 12	7 12	7 5	10 3	9 12	8 12	8 12	8 12	8 12	8 12	8 12	8 12	33	0 31	0 26	0 36	0 36	...	...	...	...	...
		23 0 33 0 24 0	21 0 21 0	20 0	10 8	8 0	8 0	11 8	9 0	9 0	9 0	9 0	9 0	9 0	9 0	9 0	34	0 24	0 26	0 26	0 26	...	...	...	...	...
		27 0 27 0 24 0	35 0 35 0	37 8	8 0	8 0	7 0	22 0	24 0	17 4	33	8 25	0	...	28	8 33	...	...	...	...	...	...	...	...	...	...

DEPARTMENT OF FINANCE AND COMMERCE,
(Statistical Branch.)

FOR THE 1st HALF OF FEBRUARY 1885 —concluded.

RS OF 80 TOLAHs.

• Ten pieces per bundle.

† eight pies per bundle.

D. BARBOUR,
Secretary to the Government of India.

REMARKS.

NATURE OF TRAFFIC.

	PRINCIPAL ITEMS OF TRAFFIC.		Total Up and Down.		No.	Particulars.	AGRA CANAL.	
	Up.	Down.	Mds.	No.			1885.	1884.
Grains—								
Wheat				1,450			1,454	
Gram				4,375			4,375	
Bee								
Paddy or dhan								
Bejhar or mixed grain								
Dal—								
Urd								
Mung								
Arlor								
Masuri								
Juir								
Bajra								
Maize or Indian-corn								
Barley								
TOTAL				6,925			6,925	
Cotton								
Oil-seeds					30		300	
Salt								
Metals								
Building materials								
Miscellaneous goods								
Firewood								
Bamboo								
Timber—								
Poles and un squared timber								
Kara and squared timber								
Laths								
Miscellaneous timber								
Livestock								
GRAND TOTAL				25,021			12,406	
TOTAL DURING CONSIDERATION PERIOD OF LAST YEAR				15,755			16,116	
INCREASE				9,266			31,871	
DECREASE							6,645	
							2,621	

ALLAHABAD,
The 17th February 1885.H. W. CONDUIT,
Off. Ass't Secy. to Govt., N. W. P. and Oadh.
P. W. D., Irrigation Branch.

STATEMENT OF TRAFFIC ON UPPER AND LOWER GANGES CANALS FOR THE MONTH OF JANUARY 1885.

UPPER GANGES CANAL.		LOWER GANGES CANAL.		UPPER AND LOWER GANGES CANALS.		UPPER AND LOWER GANGES CANALS.		UPPER AND LOWER GANGES CANALS.	
				Principal Items of Local Traffic.		Principal Items of Through Traffic.		Principal Items of Local and Through Traffic.	
Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.	Up.	Down.
Mds. Miles.	No.	Mds. Miles.	No.	Mds. Miles.	No.	Mds. Miles.	No.	Mds. Miles.	No.
Grains.									
Wheat	8,156 1,145	3,445 30	6,604 1,231	60	1,682	287	867	3,426 1,191	9,153 1,281
Grain				25		25	535	569	669
Rice									
Paddy or dhān									
Bejhar or mixed grain	750 280	750 280		60		60			
Dal									
Urd									
Mung									
Arhar									
Masuri									
Juar									
Daaja									
Maize or Indian-corn									
Barley									
Total	6,657	3,335	9,502	175	1,582	1,757	1,910	8,151	6,717
Cotton									
Oil-seeds									
Bolt									
Metals									
Building materials									
Miscellaneous goods									
Firwood									
Bamboos									
Poles and un-squared timber									
Kars and squared timber									
Logs									
Miscellaneous timber									
Livestock									
GRAND TOTAL	90,344,720	70,702	194,249	161,444	201,430	12,288	57	4,217	4,317
Total during corresponding period of last year	28,273,490	103,083	155,549	131,238	160,506	5,808	1,426	24,445	7,424
Decrease	62,071,235	32,303	38,750	29,648	40,984	—	214,432	24,322	24,691
Particulars.	32,303								
Upper Ganges Canal (local).	4,520	1,368				3,164		4,532	32,867
Lower Ganges Canal (local).								2,247	1,283
Upper and Lower Canals (through).								34,143	5,303
Upper and Lower Canals (local).								1,381	
Particulars.	1885.	1885.						1,381	
Upper Ganges Canal (local).	5,115	1,111						1,281	
Lower Ganges Canal (local).	4,520	1,368						8,472	
Upper and Lower Canals (through).	32,303	2,247						32,303	
Upper and Lower Canals (local).	28,273	7,424						28,273	
Upper and Lower Canals (local).	103,083	155,549						103,083	
Upper and Lower Canals (local).	155,549	131,238						155,549	
Upper and Lower Canals (local).	194,249	161,444						194,249	
Upper and Lower Canals (local).	70,702	49,071						70,702	
Upper and Lower Canals (local).	32,303	24,691						32,303	
Upper and Lower Canals (local).	24,691	24,322						24,691	
Upper and Lower Canals (local).	24,322	24,047						24,322	
Upper and Lower Canals (local).	24,047	23,867						24,047	
Upper and Lower Canals (local).	23,867	23,690						23,867	
Upper and Lower Canals (local).	23,690	23,513						23,690	
Upper and Lower Canals (local).	23,513	23,336						23,513	
Upper and Lower Canals (local).	23,336	23,159						23,336	
Upper and Lower Canals (local).	23,159	23,000						23,159	
Upper and Lower Canals (local).	23,000	22,822						23,000	
Upper and Lower Canals (local).	22,822	22,645						22,822	
Upper and Lower Canals (local).	22,645	22,468						22,645	
Upper and Lower Canals (local).	22,468	22,300						22,468	
Upper and Lower Canals (local).	22,300	22,123						22,300	
Upper and Lower Canals (local).	22,123	21,941						22,123	
Upper and Lower Canals (local).	21,941	21,762						21,941	
Upper and Lower Canals (local).	21,762	21,587						21,762	
Upper and Lower Canals (local).	21,587	21,411						21,587	
Upper and Lower Canals (local).	21,411	21,232						21,411	
Upper and Lower Canals (local).	21,232	21,058						21,232	
Upper and Lower Canals (local).	21,058	20,885						21,058	
Upper and Lower Canals (local).	20,885	20,712						20,885	
Upper and Lower Canals (local).	20,712	20,540						20,712	
Upper and Lower Canals (local).	20,540	20,367						20,540	
Upper and Lower Canals (local).	20,367	20,194						20,367	
Upper and Lower Canals (local).	20,194	19,921						20,194	
Upper and Lower Canals (local).	19,921	19,648						19,921	
Upper and Lower Canals (local).	19,648	19,375						19,648	
Upper and Lower Canals (local).	19,375	19,102						19,375	
Upper and Lower Canals (local).	19,102	18,829						19,102	
Upper and Lower Canals (local).	18,829	18,556						18,829	
Upper and Lower Canals (local).	18,556	18,283						18,556	
Upper and Lower Canals (local).	18,283	18,010						18,283	
Upper and Lower Canals (local).	18,010	17,737						18,010	
Upper and Lower Canals (local).	17,737	17,464						17,737	
Upper and Lower Canals (local).	17,464	17,191						17,464	
Upper and Lower Canals (local).	17,191	16,918						17,191	
Upper and Lower Canals (local).	16,918	16,645						16,918	
Upper and Lower Canals (local).	16,645	16,372						16,645	
Upper and Lower Canals (local).	16,372	16,109						16,372	
Upper and Lower Canals (local).	16,109	15,836						16,109	
Upper and Lower Canals (local).	15,836	15,563						15,836	
Upper and Lower Canals (local).	15,563	15,290						15,563	
Upper and Lower Canals (local).	15,290	15,017						15,290	
Upper and Lower Canals (local).	15,017	14,744						15,017	
Upper and Lower Canals (local).	14,744	14,471						14,744	
Upper and Lower Canals (local).	14,471	14,208						14,471	
Upper and Lower Canals (local).	14,208	13,935						14,208	
Upper and Lower Canals (local).	13,935	13,662						13,935	
Upper and Lower Canals (local).	13,662	13,389						13,662	
Upper and Lower Canals (local).	13,389	13,116						13,389	
Upper and Lower Canals (local).	13,116	12,843						13,116	
Upper and Lower Canals (local).	12,843	12,560						12,843	
Upper and Lower Canals (local).	12,560	12,281						12,560	
Upper and Lower Canals (local).	12,281	11,998						12,281	
Upper and Lower Canals (local).	11,998	11,725						11,998	
Upper and Lower Canals (local).	11,725	11,452						11,725	
Upper and Lower Canals (local).	11,452	11,179						11,452	
Upper and Lower Canals (local).	11,179	10,906						11,179	
Upper and Lower Canals (local).	10,906	10,633						10,906	
Upper and Lower Canals (local).	10,633	10,360						10,633	
Upper and Lower Canals (local).	10,360	10,087						10,360	
Upper and Lower Canals (local).	10,087	9,814						10,087	
Upper and Lower Canals (local).	9,814	9,541						9,814	
Upper and Lower Canals (local).	9,541	9,268						9,541	
Upper and Lower Canals (local).	9,268	8,995						9,268	
Upper and Lower Canals (local).	8,995	8,732						8,995	
Upper and Lower Canals (local).	8,732	8,469						8,732	
Upper and Lower Canals (local).	8,469	8,206						8,469	
Upper and Lower Canals (local).	8,206	7,943						8,206	
Upper and Lower Canals (local).	7,943	7,670						7,943	
Upper and Lower Canals (local).	7,670	7,407						7,670	
Upper and Lower Canals (local).	7,407	7,134						7,407	
Upper and Lower Canals (local).	7,134	6,861						7,134	
Upper and Lower Canals (local).	6,861	6,608						6,861	
Upper and Lower Canals (local).	6,608	6,345						6,608	
Upper and Lower Canals (local).	6,345	6,082						6,345	
Upper and Lower Canals (local).	6,082	5,819						6,082	
Upper and Lower Canals (local).	5,819	5,556						5,819	
Upper and Lower Canals (local).	5,556	5,293						5,556	
Upper and Lower Canals (local).	5,293	5,030						5,293	
Upper and Lower Canals (local).	5,030	4,767						5,030	
Upper and Lower Canals (local).	4,767	4,504						4,767	
Upper and Lower Canals (local).	4,504	4,241						4,504	
Upper and Lower Canals (local).	4,241	3,978						4,241	
Upper and Lower Canals (local).	3,978	3,715						3,978	

PUBLIC WORKS DEPARTMENT.

COMPARATIVE RETURN OF TRAFFIC CARRIED ON THE AGRA CANAL FOR THE HALF-YEARS ENDING 30TH SEPTEMBER, 1884 AND 1883.

DRAFTS.	CURRENT HALF-YEAR.				CORRESPONDING PERIOD OF PREVIOUS YEAR.				TONNAGE.				TON MILLEGE.				VALUE OF GOODS.				NUMBER OF PASSENGERS.				
	SIX MONTHS OF PREVIOUS YEAR.	SIX MONTHS OF PREVIOUS YEAR.	Up.	Down.	Total.	Up.	Down.	Total.	1884.	1883.	1884.	1883.	Miles.	Miles.	Tons.	Tons.	Miles.	Miles.	No.	No.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22				
Tolls.																									
Private boats	930	930	...	1,270	1,270	Grain	...	...	25,263	25,363	...	45,145	45,155												
Government boats	361	361	...	454	454	Cotton	...	...	...	...	...	...	200	200											
Rates	...	...	...	...	...	Oil-seeds	...	...	1,000	1,000	...	1,300	1,300												
						Salt	...	...	150	150	...	150	150												
						Metal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
						Building materials	57,391	10,870	68,261	75,260	...	75,260	75,260												
						Miscellaneous goods	...	8,180	8,180	180	21,105	22,235	...	...									
						Firewood	...	...	3,200	3,200	...	300	300												
						Bamboo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
						Timber	...	...	6,250	6,250	...	...	...	...	...	...	...	...	...	...	...	...	...	...
						Miscellaneous materials	...	...	...	...	...	...	650	650											
Total.	...	3,029	3,029	...	2,914	Total	57,391	55,112	112,602	76,690	70,710	146,300													

ALLAHABAD,
The 10th February 1885.H. W. CONDUIT,
Off. Ass't Secy. to Govt., N.W.P. and Oudh, P. W. D., I. R.

GOVERNMENT OF INDIA.

COMPARATIVE RETURN OF TRAFFIC CARRIED ON THE UPPER AND LOWER GANGES CANALS FOR HALF-YEAR ENDING
30TH SEPTEMBER 1884.

ALLAHABAD,
The 10th February, 1885.

ALLAHABAD,
The 10th February 1885.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. XLIV of 1884-85.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Date	Railways.	Total length open	RECEIPTS FOR WEEK ENDING 10TH FEBRUARY 1885.		Total length open in India	RECEIPTS FOR WEEK ENDING 14TH FEBRUARY 1885.		TOTAL RECEIPTS FROM 1ST APRIL 1884 TO 10TH FEBRUARY 1885.		Total length open per week.	TOTAL RECEIPTS FROM 1ST APRIL 1884 TO 14TH FEBRUARY 1885.		Total increase in 1884-85.	Total decrease in 1884-85.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open.		Total.	Per mile open.		
<i>Guaranteed.</i>														
1st 1885	Oudh and Rohilkhand.	547	1,26,061	280	594	99,428	167	50,58,817	201	44,01,481	160	...	6,55,356	
itto	sindh, Punjab, and Delhi.	754	2,11,284	280	706	2,16,284	306	96,93,804	284	93,97,520	283	...	2,06,284	
itto	Madras.	861	1,42,155	165	861	1,35,880	157	59,73,381	151	62,25,898	157	3,53,567	...	
itto	South Indian.	655	79,292	121	654	78,986	121	36,09,225	116	36,43,295	121	1,34,070	...	
itto	Great Indian Peninsula.	1,458	7,18,520	489	1,504	7,14,927	475	2,91,01,598	431	2,92,97,431	423	1,95,633	...	
itto	Bombay, Baroda, and Central India.	461	2,37,013	514	461	2,43,716	529	1,01,04,220	476	1,01,20,731	477	16,511	...	
	TOTAL.	4,786	15,09,325	319	4,780	14,89,168	312	6,34,38,995	292	6,30,86,336	298	...	3,52,659	
<i>State.</i>														
1st 1885	East Indian.	1,509	9,90,671	662	1,509	9,58,644	682	4,43,19,092	638	8,66,20,041	528	...	76,99,051	
itto	Eastern Bengal.	233	92,231	396	233	83,485	358	45,20,939	466	47,45,211	478	2,24,272	...	
itto	Nalhati.	27	1,583	58	27	1,651	61	69,776	56	66,504	54	...	3,272	
itto	Northern Bengal.	239	39,274	164	249	37,070	149	19,05,437	175	19,27,237	169	21,900	...	
itto	Kaunia-Dharia.	32	5,713	179	37	8,877	105	1,20,694	82	1,29,848	78	9,154	...	
itto	Tirhoot.	193	24,815	129	226	28,987	128	8,22,924	93	10,88,710	105	2,66,746	...	
itto	Patna-Gaya.	57	9,980	159	57	11,122	195	3,97,931	152	4,59,087	175	61,156	...	
itto	Cawnpore-Achhnera.	...	...	...	(a)	...	(b) 4,99,653	79	(c) 7,84,595	70	2,80,912	...		
itto	Dildarnagar-Ghazipur.	12	806	67	12	961	80	41,462	75	41,651	75	189	...	
itto	Rajputana-Malwa.	1,117	8,07,809	276	1,120	3,21,860	287	1,14,94,945	224	1,08,92,079	212	...	5,99,296	
itto	Rewari-Ferozepur.	140	18,654	138	291	24,010	86	8,57,312	87	7,87,817	85	3,80,505	...	
itto	Wardha Coal.	45	20,410	454	45	19,629	436	6,52,569	320	5,78,242	270	74,327	...	
itto	Nagpur & Chhattisgarh.	149	34,505	232	149	35,464	238	10,78,489	157	11,21,966	164	43,527	...	
itto	British Burma.	161	61,637	348	254	58,641	282	13,13,038	177	17,13,411	165	4,00,358	...	
itto	Sindia.	75	8,450	113	75	8,478	113	3,06,033	89	8,27,419	95	21,386	...	
itto	Punjab Northern.	447	60,127	135	447	82,846	185	28,04,492	196	28,33,434	188	23,042	...	
itto	Indus Valley.	660	98,626	151	660	1,67,800	254	61,56,055	203	68,17,843	225	6,61,788	...	
itto	Amritsar-Patshakot.	51	2,844	56	66	4,577	60	(f) 16,087	53	1,93,734	68	1,77,647	...	
itto	Bareilly-Pilibhit.	...	...	...	(a)	...	...	...	(g) 9,793	16	9,793	...		
itto	Dacca and Mymensingh.	...	...	...	10	1,360	136	...	...	(g) 7,719	129	7,719	...	
en. 1885	Kekilamukh.	...	...	...	(a)	...	...	...	(h) 2,336	26	2,336	...		
	TOTAL.	8,638	7,86,603	216	3,958	8,92,898	226	3,25,51,401	191	3,44,91,836	183	10,30,435	...	
ID TOTAL (GUARANTEED AND ESTIMATED EXPENSES).		9,883	32,95,599	323	10,347	33,85,710	326	14,03,09,488	307	13,41,88,213	281	...	61,21,275	
NET RECEIPTS.		...	...	...	...	...	...	6,92,14,946	151	7,00,20,687	147	...	...
<i>Associated Companies.</i>														
1st 1885	Bengal Central.	61	3,074	65	126	9,388	75	1,08,154	68	4,14,516	72	8,06,362	...	
itto	Rohilkand & Kunson.	...	...	...	(a)	...	...	...	(e) 28,975	31	28,975	...		
itto	Assam.	40	1,405	35	78	5,180	66	54,813	50	1,98,890	63	1,44,667	...	
itto	Southern Mahratta.	...	...	...	214	10,443	49	...	...	2,57,874	46	2,57,874	...	
itto	Bengal & North-Western.	...	...	...	303	20,280	67	...	...	1,35,482	31	1,35,482	...	
itto	Taraknagar.	...	...	...	22	9,167	417	...	...	(g) 35,559	269	35,559	...	
	TOTAL.	101	5,379	63	743	54,378	78	1,62,967	56	10,71,366	47	9,08,339	...	
<i>Native States.</i>														
1st 1885	Bhavnagar-Gondal.	198	18,000	38	198	19,828	108	7,70,826	87	9,70,290	109	1,99,164	...	
ditto	Jodhpore.	19	1,695	69	44	2,060	60	37,055	142	63,479	35	26,124	...	
ditto	Nizam's.	131	14,468	120	121	23,132	101	7,68,180	138	8,55,683	154	87,546	...	
ditto	Mysore.	...	...	...	(a)	...	(i) 2,67,945	68	(j) 3,22,045	63	54,100	...		
ditto	Kappur-Patia.	...	...	...	16	780	45	...	...	(k) 10,016	42	10,016	...	
	TOTAL.	383	84,233	103	874	46,350	124	18,43,965	95	23,21,515	100	3,77,550	...	

N.B.—As regards the figures in column "Total Receipts from 1st April 1884 to date," bulletted figures have been availed of as far as possible.
 (a) Return not received.
 (b) Total receipts from 1st April 1883 to 9th February 1884.
 (c) Total receipts from 1st April 1884 to 7th February 1884.
 (d) Total receipts from 1st October 1883 to 7th February 1884.
 (e) Total receipts from 2nd November 1883 to 7th February 1884.

(f) Total receipts from 1st January to 16th February 1884.
 (g) Total receipts from 1st January to 16th February 1885.
 (h) Total receipts from 1st December 1884 to 1st January 1885.
 (i) Total receipts from 1st April 1883 to 31st February 1884.
 (j) Total receipts from 1st April 1884 to 31st February 1885.
 (k) Total receipts from 1st November 1884 to 16th February 1885.

Fort WILLIAM,
12th March 1885.

FRED. FIREBRACE, Major, R.E.,
Under-Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REPORTS ON THE STATE OF THE SEASON AND PROSPECTS OF THE CROPS FOR
THE WEEK ENDING THE 11th MARCH 1885.

GENERAL REMARKS.—There has been slight rain during the week in some districts in the Punjab, the North-Western Provinces and Oudh, the Central Provinces, Bengal, and Assam. Some rain has fallen also in Madura, North Coorg, and Karachi.

Harvesting continues in Madras and, except in Bellary and Anantapur, the standing crops are generally good. In Mysore there is a scarcity of water both for rice sowings and for cattle. Fodder is also becoming scarce.

The *rabi* harvest is in progress in the Bombay Presidency, in the Central Provinces, and in the Berar, and has begun in the North-Western Provinces and Oudh, where it promises well. In the Punjab *rabi* prospects are generally very good. In the Central India and Rajputana States the crops are in fair condition. In Bengal the *rabi* crops are expected to yield a good outturn. *Boro* paddy promises well; tobacco is being cut and sugarcane-pressing continues. Ploughing for next season's crops is in progress in some districts. In Assam ploughing operations are well in hand. Sugarcane is being cut and pressed in the Gauhati and Dibrugarh districts.

The public health is generally good. Prices are as a rule steady, but show an upward tendency in parts of the Punjab.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Madras—(Mar. 11th) Bellary . . .	Nil	Standing crops, dry crops generally, and wet crops in parts, withering from want of rain; harvest paddy and dry grains, yield below average; smallpox exists; 25 deaths from cholera.
Kurnool . . .	"	Standing crops good, except in one division, and in parts of 3 talukas, where they have withered from want of rain; harvest <i>cholam</i> , outturn below average; smallpox and cattle-disease prevalent.
Ganjam . . .	"	Fever prevalent; cholera and smallpox slight.
Kistna . . .	"	Standing crops good; smallpox, fever, and cattle-disease exist, 7 deaths from cholera.
Chingleput (Madras) . . .	"	Standing crops in parts of 3 taluka have withered and are affected by insects; harvest paddy, outturn below half the average; smallpox and cattle-disease exist; 28 deaths from cholera.
Coimbatore . . .	"	Standing crops, wet good, except in parts of 2 talukas, where they require rain; dry crop withering in 2 talukas; harvest wet and dry grains, outturn wet about average, dry below average; fever exists; 32 deaths from cholera.
Tanjore . . .	"	Standing crops generally good; harvest wet and dry crops, outturn below average; 10½ deaths from cholera.
Madura . . .	Average '02	Outturn of harvest unsatisfactory; fever prevalent, 11 deaths from cholera.
Malabar . . .	Nil	Third rice crop cultivation progressing; fever exists; smallpox and cattle-disease slight; 55 deaths from cholera.
Travancore . . .	"	Smallpox and fever exist; cholera abating, 1 death at Trivandrum. General Remarks. —General prospects fair, except in parts of Bellary and Anantapur.
Bombay—(Mar. 11th) Karachi . . .	20 in Karachi	River at Kotri on 8th 5 feet 10 inches against 3 feet 4 inches on same date last year; fever in six talukas; cattle-disease in 7 talukas, loss of 74 cows, bullocks, and buffaloes; cholera cases in Sakro 19 cases, 6 deaths, 31 remaining, in Ghorabari 40 cases, 25 deaths, 14 remaining, and in Shahbandar 3 cases, 2 deaths; no fresh case of smallpox in Karachi, 3 remaining; disease in 35 villages in the district, 123 fresh cases, 19 deaths, 82 remaining; prices—wheat, red rice, and <i>bajri</i> in Karachi 26, 28, and 36, in Ghorabari 22, 40, and 40, in Daud 40, 32, and 40, and in Jati 26, 40, and 46 lbs. per rupee respectively.
Hyderabad . . .	Nil	<i>Rabi</i> good; oil-seed harvest commenced in Dero, Mohbat, and Hali; river at Kotri on 4th 6 foot against 3 foot 4 inches on same date last year; measles in 2, fever in 6, smallpox in 4, and cattle-disease in 8 talukas; high winds prevail; prices steady.
Ahmedabad . . .	"	Reaping of <i>rabi</i> crops continues; wheat 33 and <i>bajri</i> 36 lbs. per rupee.
Baroda . . .	"	Public health good; crops in good condition; harvesting of wheat commenced; <i>bajri</i> 34 and common rice 24 lbs. per rupee.
Surat . . .	"	<i>Rabi</i> harvesting and cotton-picking continue; cholera in Surat and Bardoli, 11 cases, 4 deaths; fever in Bardoli, Pardi, and Mandvi; <i>jowari</i> 38 and <i>nagli</i> 46 lbs. per rupee.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bombay—contd. Nasik . . .	Nil	<i>Rabi</i> crops good; slight injury to crops by mildew in Sinnar, Niphad, Chandor, Yeola, Malegaon, and Kalvan; reaping of <i>rabi</i> crops in progress in parts of Dindori, Sinnar, Satara, Kalvan, and Print; public health generally good; cholera in parts of Nasik, Sinnar, Dindori, Niphad, and Malegaon talukas; wheat 27, <i>bajri</i> 30½, and rice 24 lbs. per rupee.
Colaba (Bombay) . . .	"	Abnormal temperature rose from 3° cool on 4th to 41° on 6th, and then fell to 2° cool by the 10th; vapour in air normal; abnormal wind northerly on 6th.
Poona . . .	"	Reaping of <i>rabi</i> nearly completed; 29 cholera cases in Haveli, Khed, Junta, and Maval talukas, 16 fatal; <i>bajri</i> 33 and <i>jowari</i> 41, in Poona <i>bajri</i> 32 and <i>jowari</i> 36 lbs. per rupee.
Ahmednagar Sholapore . . .	"	Reaping of <i>rabi</i> generally continues; fever in Jagkhed. Reaping of <i>rabi</i> crops still in progress throughout the district; <i>jowari</i> 47 lbs. 7 tolas and <i>bajri</i> 39 lbs. 9 tolas per rupee.
Dharwar . . .	"	Harvesting of late <i>jowari</i> commenced in 4 talukas; cotton-picking in progress; scarcity of fodder in 3 and that of drinking water in 6 talukas; public health good; rice 23 to 34 and <i>jowari</i> 38 to 59 lbs. per rupee.
Kanara . . .	"	Common rice in Karwar 14, district average 15 seers per rupee; sugarcane harvest continues; rice plants healthy; fever in Honore, Haliyal, and Yellapur; smallpox—4 deaths in Hiddapur, 1 in Supa, and 4 in Mundgod; cholera—3 deaths in Supapetha; cattle-disease in Supat.
Rajkot . . .	"	General health good; weather warm; <i>bajri</i> 33 and <i>jowari</i> 46 lbs. per rupee.
<i>General Remarks.</i> — <i>Rabi</i> harvest nearly completed in parts of Poona, Satara, and Belgaum, in progress in other districts; standing crops injured by mildew in parts of Nasik and by rust in parts of Shikarpur; scarcity of fodder in 8 talukas of Dharwar and of drinking water in 6 talukas of Dharwar and one of Kaladgi; cholera and smallpox in parts of nine districts; cattle-disease in parts of 6, and fever in parts of 12 districts.		
Bengal—(March 11th)		
Chittagong . . .	Nil	Weather seasonable; prospects of crops good; prices of food-grains stationary; cholera still reported.
Dacca . . .	"	Pulses are being gathered; ploughing is going on; prospects of crops good; a good deal of smallpox in the district.
24-Pergunnahs . . .	"	Harvesting of <i>rabi</i> crops finished with an average outturn of 12 annas; lands are being prepared for next season's crops; price of common rice varies from 15½ to 17½ seers per rupee; public health generally good, though isolated cases of cholera are reported from the Joy-nogore, Barripore and Barrackpore thanas.
Moorshedabad . . .	39	Weather, days hot and nights cool; prospects of standing crops are moderate, and there are complaints of want of rain in some places; public health good.
Burdwan . . .	Nil	<i>Rabi</i> crops are being harvested and sugarcane is being pressed, with good results; public health good.
Rungpore . . .	06	<i>Aus</i> crops are being sown; wheat is almost ripe for the sickle; tobacco is being cut; price of common rice is rising; public health good.
Bhagalpur . . .	Nil	Harvesting of <i>rabi</i> crops has commenced with the exception of <i>peas</i> , mustard, linseed, and gram in the Banksa and Sudder sub-divisions, where the crops have suffered from insects; elsewhere prospects are good; price of rice almost stationary.
Purneah . . .	"	<i>Rabi</i> crops have been much injured in the south of the district by caterpillars; wheat is doing well in places, elsewhere damaged by drought; ploughing continues; tobacco is being cut; common rice is selling at 16 seers per rupee; public health is fair; rivers are low.
Durbhang . . .	"	Harvesting of spring crops is going on; opium is being extracted; prices stationary; public health good.
Hazaribagh . . .	"	Weather cloudy, cutting of <i>rabi</i> crops continues; prospects of <i>mahua</i> crop are gloomy; the early crop has been nearly destroyed by the cloudy and rainy weather, which has prevailed for the last two weeks; considerable damage is being also done to poppy crop by hailstorms which passed over the northern part of the district; general health good.
Cuttack . . .	"	Weather warm, cloudy on the 10th instant; <i>dalma</i> is in ear; ploughing is progressing; price of rice stationary; sporadic cases of cholera prevail throughout and somewhat badly in the Jagatsingapore and Tritol thanas.
Midnapore . . .	41	Weather seasonable; no crops on the ground except a little <i>boro</i> paddy; public health fair.
Khulna . . .	Nil	Weather cool at nights; <i>boro</i> paddy is being damaged by insects; prospects however are generally good; lands are being ploughed for <i>til</i> and sown with it; prices of food-grains stationary; health generally good, except a few cases of cholera.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Bengal—contd. Dinapore . . .	.	Slight rain fell on two days of the week; prospects of <i>rabi</i> crops fair; ploughing is going on; rice is selling at 18 seers per rupee; public health good.
Pubna (Serajgunge)	Nil	Weather hazy and warm; rain wanted for sowings of early crops; price of rice stationary; public health good.
Patna . . .	.25	Harvesting of <i>rabi</i> crops is going on; prospects of opium good; a few cases of smallpox are reported from the Behar sub-division; otherwise public health good.
Gya . . .	.18	Weather cloudy with slight rain; some damage has been done to opium and <i>rabi</i> crops; prices of food-grains stationary; smallpox still reported.
Champaran . . .	.21	Prospects of <i>rabi</i> and poppy crops continue good; prices stationary; a few cases of smallpox are reported, otherwise public health good.
Muzaffarpore Shahabad . . .	.	Poppy crop is generally doing well, and the collection is in progress. A somewhat heavy shower of rain on the 4th instant damaged the opium in capsules; weather since settled.
Serun Monghyr . . .	.	Opium is being collected, with fair outturn; weather now favourable. Prospects of poppy continue favourable.
<i>General Remarks.</i> —Slight rain fell in several districts; it has facilitated ploughing operations for next season's crops; harvesting of <i>rabi</i> crops continues, and a good outturn is on the whole expected; <i>boro</i> paddy is doing well; pressing of sugarcane is still going on, and tobacco is being cut; price of rice is almost stationary; cholera and smallpox prevail in some districts, otherwise public health good.		
N.-W. Provinces and Oudh—(Mar. 12th) Benares (Mar. 10th)	No rain	Sugarcane planting continues; <i>rabi</i> crops being cut and threshed; in some places the outturn promises to be a fair average crop; opium collection going on; bazaars well supplied; prices nearly stationary; no sickness of men or cattle.
Gorakhpur (" 9th)	Slight rain on the 5th instant.	Crops ripening well and harvesting begun; wheat excellent, gram and peas have suffered somewhat from insects; poppy yield plentiful; prices stationary.
Bijnor (" 10th)	Nil	Weather getting hot; strong west wind; peas being cut in places; opium-extracting in progress; prices steady; supplies abundant; general health good.
Lucknow (" 9th)	Slight fall of hail in tahsil Malibabad.	Weather getting hot; west wind; no damage done by hail; peas and <i>mashri</i> being cut; opium collection going on; markets well supplied; prices stationary; condition both of men and cattle good.
Rai Barelli (" ")	Nil	Weather generally clear, at times cloudy, high west wind; prospects of <i>rabi</i> and opium crops good; markets well stocked; prices almost unchanged.
Partabgarh (" 10th)	"	Weather fine; peas, barley, and <i>sawas</i> being cut; <i>sawas</i> sowing progressing; reports of smallpox in Sangipur and Saugramguth thanas.
Allahabad (" ")	No rain	<i>Rabi</i> crops being harvested, all in the most satisfactory condition; prospects excellent; prices nearly stationary; health good.
Cawnpore (" 9th)	"	Weather warm; crops ripening, and in places being cut; opium collections generally in hand, and yield good; prices steady; smallpox in one pargana, and slight fever reported from two others; cattle in good condition.
Banda (Mar. 11th) Ballia (" 9th)	Nil Slight rain on the 5th	Weather clear; wheat and gram at places being cut; no distress. Wind westerly; harvesting continues; sugarcane planting commenced, some damage reported by blight, otherwise crops very good; market well supplied; condition of men and cattle good.
Parahabad (" 10th)	Nil	Barley being cut; crops in all tahsils except one injured through <i>girna</i> ; harvest not yet begun; general condition of the people normal.
Sitapur (" ")	"	Weather clear during week with west wind, occasionally strong; prospects favourable; health good.
Bareilly (" 9th) Kanpur (" ")	More rain	Crops and condition of people and cattle good. Fair weather; crops doing well; operations for <i>kharif</i> commenced; prices unchanged; reports about fever continue; few cases of smallpox; general health good; cattle-disease continues.
Agra (" 10th) Jhansi (" ")	.10 in 3 parganas Nil	Crops ripening; heat increasing; prices steady; health good. Some damage done to wheat crop by blight; the season is a very favourable one for poppy; prices fluctuating; health of people and cattle good.
Meerut (" 9th)	Slight fall of rain and a storm.	Weather getting hotter; crops flourishing and ripening; supplies sufficient; prices steady; health good; one case of smallpox.
<i>General Remarks.</i> —Harvesting has begun, outturn promises well; markets well stocked; prices steady.		
Punjab—(Mar. 11th)		
Delhi . . .	Nil	<i>Rabi</i> prospects and health good; prices almost stationary.
Hissar . . .	"	<i>Rabi</i> prospects fair; health good; prices nearly stationary.
Umballa . . .	.50	<i>Rabi</i> crops flourishing; health and prospects good; prices stationary.
Jullundur . . .	No rain	Health and prospects good; prices stationary.
Amritsar . . .	.	Health and state of crops good; prices almost stationary.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Punjab—contd.		
Sialkot . . .	•• 10	Health and harvest prospects good ; prices stationary.
Ferozepore . . .	20 at Moga	Health and state of crops good ; prices slightly rising.
Lahore . . .	No rain	Health good ; state of crops fair ; prices slightly rising.
Rawalpindi . . .	10	Health and rabi prospects good ; prices rising.
Shahpur . . .	No rain	Health good ; rabi prospects fair ; prices stationary.
Mooltan . . .	10 at Sadar	Health and prospects good ; prices almost stationary.
Dera Ismail Khan . . .	17	Health and prospects good.
Peshawar . . .	10	Health and rabi prospects good ; prices rising.
Central Provinces—(Mar. 11th)		<i>General Remarks.</i> —Slight rain in some of the districts ; health and prospects good ; prices rising in Ferozepore, Lahore, Rawalpindi, and Peshawar, and stationary in other districts.
Nagpur . . .	•4	Weather cloudy and warm ; prospects good ; rabi being harvested smallpox and cattle-disease continue ; prices stationary.
Jubbulpore . . .	•8	Weather changeable but cool ; reaping commenced ; wheat suffered from <i>girra</i> in places, loss of 3 annas in rupee anticipated ; health good ; wheat 26 and rice 17 seers per rupee.
Sangor (Mar. 10th)	Nil	Weather slightly cloudy ; days getting warm, mornings and evenings pleasant ; crops progressing favourably ; health good ; prices easy.
Seoni . . .	•6	Slight damage reported from mildew ; cattle-disease and smallpox continue ; prices slightly fallen.
Hoshangabad . . .	Nil	Days hot, nights cool ; harvesting of rabi in progress ; fever slightly prevalent ; prices steady.
Khandwa . . .	"	Weather clear and warm ; rabi reaping continues ; cholera—4 cases, 1 death ; rice 16, wheat 20, and <i>jwar</i> 32 seers per rupee.
Sambalpur (Mar. 7th)	"	Weather cloudy and warm ; sugarcane sowings retarded by late showers ; cholera in places ; common rice 36½ seers per rupee.
British Burma—(March 11th)		<i>General Remarks.</i> —Wheat harvesting is in full swing, indeed having been all reaped ; prospects continue favourable ; price of wheat in Itaipur is now 40 seers per rupee.
Akyab (Mar. 7th)	Nil	
Bassein (" ")	"	Cholera in Naaf township, otherwise public health good ; some cattle-disease in Rathedoung township, elsewhere cattle healthy ; price of paddy rupees 21 to 28 per 100 baskets.
Rangoon { " " }	"	Public health good ; slight cattle-disease in parts of district ; price of paddy rupees 78 per 100 baskets.
Ambent (Moulmein). { " " }	"	Public health good ; price of paddy rupees 70 to 72 per 100 baskets.
Tavoy (" ")	"	Public health and health of cattle good ; price of paddy rupees 65 per 100 baskets.
Pega (" ")	"	Public health and health of cattle good ; price of paddy rupees 53 per 100 baskets.
Henzada (" ")	"	Public health and health of cattle good ; price of paddy rupees 68 per 100 baskets.
Prome (" ")	"	Smallpox prevalent in Henzada town, otherwise public health good ; cattle healthy ; price of paddy rupees 65 per 100 baskets.
Toungoo (" ")	"	Slight cholera in Prome town and in parts of district ; cattle healthy ; price of paddy rupees 68 per 100 baskets.
Thayetmayo (" ")	"	A few cases of smallpox in district, otherwise public health good ; cattle healthy ; price of paddy rupees 65 per 100 baskets.
		Smallpox prevalent ; price of paddy falling.
		<i>General Remarks.</i> —A little cholera in Akyab, Prome, and Thongwa districts ; smallpox prevalent in 2 towns, Henzada and Thayetmayo ; sporadic in 2 or 3 other quarters ; a little cattle-disease in Akyab, Bassein, and Thongwa districts, otherwise health of province satisfactory.
Assam—(March 11th)		
Gauhati . . .	No rain during the week ending 10th instant.	Mornings and nights still cold ; days becoming perceptibly warm ; sugarcane being cut and pressed ; ploughing operations for <i>aus</i> in progress, but rain wanted to facilitate ploughing operations ; public health fair.
Cachar . . .	•6	Weather warm during the day, but cool at night ; outturn of mustard crop about $\frac{1}{2}$ less than that of last year for want of rain ; common rice 17½ seers per rupee, health good.
Dibrugarh . . .	0.35	Weather reasonable ; ploughing for <i>aus dhas</i> still going on ; sugarcane being crushed ; public health good.
Mysore and Coorg—(March 11th)		
Bangalore . . .	No rain	No water in tanks for rice sowing ; water and fodder for cattle becoming scarce ; public health fair ; prices rising slightly in parts.
Mercara . . .	Showers, especially in north Coorg, continue.	Paddy nearly threshed out ; grain light ; rain needed for coffee blossom ; fall in price of coffee and cardamoms in local markets.

Presidency or Province and District.	Rainfall for week preceding.	State of agricultural prospects.
Berar & Hyderabad— (March 11th)		
Amracti . . . . .	.	Weather getting hot ; <i>rabi</i> harvest continues ; prospects favourable ; wheat 22 and <i>jowari</i> 26 seers per rupee.
Akola . . . . .	.	Weather seasonable ; reaping and threshing of <i>rabi</i> crops progressing ; prospects good.
Hyderabad . . . . .	.	<i>Tabi</i> crops prospering ; general health fair ; prices—wheat 17½, coarse rice 13, white <i>jwar</i> 18, yellow <i>jwar</i> 22½, and <i>tur</i> 18 seers per hundre rupee.
Central India States— (March 11th)		
Indore	<i>Nil</i>	Heat increasing ; weather cloudy ; health good ; prices stationary.
Morar (Gwalior)	"	Health and prospects good ; weather seasonable.
Satara	<i>Slight rain</i>	Weather warm ; prospects good.
Neemuch	<i>Nil</i>	Weather warm ; health good ; collection of opium in progress.
Guna	"	Health and prospects good.
Agar	"	Health and prospects good.
Suhore	"	Weather clear ; opium and other crops and health good.
Nowrang	"	Weather and health good ; prices stationary.
Bhopawar Manipur	"	<i>Rabi</i> crops good ; opium collection commenced ; health good.
Rajputana— (March 11th)		
Abu . . (Mar. 11th)	<i>Nil</i>	Weather seasonable.
Sirohi . . (" 8th)	"	Weather getting warm ; health and prospects good.
Marwar . . (" 8th)	"	Weather mild ; health and prospects good ; prices stationary.
Harowti . . (" 9th)	"	Weather warmer ; prospects fair ; health good.
Jhalawar . . (" 6th)	"	Opium crop in north-west parganas withering up ; disease among some crops at Shahabad reported ; health good.
Ajmer . . (" 10th)	"	Weather getting warm ; prospects good.

E. C. BUCK,
Secretary to the Govt. of India.



SUPPLEMENT TO The Gazette of India.

N^o 12. { CALCUTTA, SATURDAY, MARCH 21, 1885.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

FINANCIAL STATEMENT for 1885-86.

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FINANCIAL STATEMENT for 1885-86.

Preliminary.

1. The Financial Statement for the ensuing year will present but little of Preliminary. special attraction so far as any new development of our fiscal system is concerned. But on the other hand, to those who have followed with attention the course of Indian finance during the last few years, the year 1885-86 will prove of much interest. As being the fourth year in which a Budget has been framed on the basis of the anticipations embodied in the reforms which culminated in 1882-83, it enables us, when viewed with the three years preceding it, to judge what, in the presence of considerable difficulties and apart from extraordinary emergencies, the outcome of the measures taken in 1882-83 may, on the whole, be said to have been. In a later part of this Statement I shall have occasion to go at greater length into this subject; but this much may be said in these preliminary remarks, that, in my judgment, we now may assume that, very exceptional circumstances apart, the expectations of my predecessors, who believed that the normal and healthy increase of revenues would be found to balance the ordinary expenditure, and in that confidence abolished the import duties and lowered the salt tax, have been fulfilled. In the course of this Statement we shall find that by the reforms of 1882-83 and preceding years; the effect of recent circumstances on those reforms.

Sufficiency of revenues provided by the reforms of 1882-83 and preceding years; the effect of recent circumstances on those reforms.

the three years 1882-83, 1883-84, 1884-85 have between them, if we take in the case of the two former years the Accounts, and, in the latter year, the Revised Estimates, given us a surplus of revenue over expenditure of about £1,378,000; that although in any one year its surplus may be abnormally large, or in the succeeding year there may be even some apparent deficit, these are variations largely attributable to irregularities of Land Revenue collection incidental to our fiscal administration, which in no way necessarily indicate uncertainty or irregularity in our sources of receipt, when viewed as a whole; that we can sustain such severe losses as a partial failure of the opium crop, a temporary stagnation of the railway traffic, arising from dullness in our wheat trade, or a serious falling off in our Customs duties, or that we can provide for unforeseen expenditure, such as payments necessitated on an excessive opium crop may produce, but that these losses or requirements leave us, as they found us, with our resources unimpaired, and without any causes of anxiety as to our capability in the future of meeting similar emergent demands. This much will be seen on the brighter side of the subject. On the other, however, attention will be drawn to the consequences of depression in trade, and of a further depreciation in the value of silver. It will be noted that for the first time in our financial history we have been compelled to adopt a rate of exchange no higher than 15. 7d., and if we have not had to add to our estimates the corresponding sum of £440,000 as a gross increase to our loss by exchange, it is only because there will be, for reasons to be presently explained, a very considerable decrease this year in the Secretary of State's Bills, which enables us to shew in 1885-86 an apparent economy under the head of exchange; an economy, however, which must not be taken as indicating any real corresponding improvement. As far as the future is concerned, little or no ground will be found to exist for allaying our apprehensions: and this at a time when we have embarked upon extensive and costly measures for the improvement and development of our communications, and when the course of events beyond our frontiers is raising questions which seem likely

to disturb, more or less seriously, the calculations of those who are charged with the financial administration of this country. While, therefore, it will probably be conceded that the measures of reform which I have alluded to have been fully justified by the experience acquired since their introduction, it will possibly be questioned whether the *status* which they established will prove sufficient in view of the further trials which seem to be awaiting us, and of the necessities of our situation, whether connected with the state of our currency, or with the measures necessary for the development and protection of the country. The experience which we shall gain during the ensuing year as to the effect upon our estimates of the several considerations I have indicated will, probably, be invaluable in adding to the means at our disposal for forming a final opinion upon this point; a point which obviously depends, not in the least on the adequacy or otherwise of the financial resources provided us in their relation to the state of affairs which existed at the commencement of the decade, but on the consideration whether affairs are not passing into a new phase which was then, though not unforeseen, less imminent; which could not therefore be taken into immediate consideration; but which, should it now arrive, must be met on the lines of the policy then adopted, and in conformity with the principles by which it was inspired. I hope, in the course of this Statement, so to handle the material before me as to illustrate and to demonstrate the appositeness of the preceding remarks, and to make clear to any one who reads it with moderate attention, what our resources during the three years which it treats of have been, or are likely to be; how far they are capable of meeting the calls which in ordinary course experience shews we must expect; and whether, in view of the further obligations we have undertaken, or which the fall in silver or other circumstances are forcing upon us, our resources may be expected to prove as sufficient in the years immediately ensuing, as in the three years which it will be the business of this Statement to review.

The Accounts of 1883-84.

	L
Revenue	71,727,421
Expenditure	70,339,925
Surplus	<u>1,387,496</u>

2. The appropriation audit report, published in the *Gazette of India* of 14th March 1885, gives in great detail the explanations necessary to arrive at a full understanding of the surplus here exhibited; but as the surplus of the Budget Estimate for that year was taken at £457,000 and that of the Revised Estimate at £271,400 only, it is desirable to add a few remarks explanatory of the great difference between the actual surplus and the several forecasts above enumerated. There was an increase of £1,595,300 under the principal heads of revenue, of which the main item was Land Revenue, about £569,200. This sum was collected in Burmah, Madras, and Bombay in 1883-84, greatly in advance even of the estimates of January and February 1884, at the end of the year, and in ordinary course would have fallen into 1884-85, (an incident, as will be presently seen, which, however favourable to the surplus of 1883-84, has mainly contributed to bring about a deficit in the Revised Estimates of 1884-85). The Opium revenue was £356,500 better than the estimate, and owing to the very short crop of the year, there was a decrease of £310,600 on Expenditure. Excise Stamps, and Forest revenue, between them, were better by £439,000 than the estimates. Post Office, Telegraph, and Mint gave an improvement of £58,500 owing to short expenditure on capital account of telegraphs, and the absor-

*Large exhibited
surplus partly due
to collection of
land revenue
ordinarily falling
due in 1885-86;
partly to method
of accounting for
certain sums
connected with the
Sindh, Panjab,
and Delhi Railway.*

tion of copper coin bringing a large gain to the Treasury. Under Miscellaneous an arrear of £130,000 was paid on account of interest from the Bombay Port Trust. Productive Public Works shewed a better revenue account by £687,400, due to the prosperous trade of the year, which, however favourable circumstances may have been, it would have been obviously imprudent fully to take credit for in the estimates. Under Public Works not classed as Productive there was a gain of £362,500, arising from the transfer of certain Provincial Railways in Bengal and in the North-Western Provinces from Ordinary to Productive, and the per contra transfer of Madras Harbour Works from Productive to Ordinary. The sum of £325,000, which in the Revised Estimates, as explained in my Budget Statement for last year, was written off against revenue by a credit to capital, being the loss in past years on the Indus Flotilla of the Sindh, Punjab, and Delhi Railway, and which balanced the gain above mentioned, has been since removed from the Revenue Account under instructions from the Secretary of State, thereby relieving the estimates of 1883-84 of that charge. Under Military Estimates there was a saving of £178,600; but, as a million sterling was paid to the English War Office on account of arrears of non-effective charges, the real saving was converted into an excess charge of £821,400, while the exchange rose to £290,700 above the estimates, as the Secretary of State took the occasion of a favourable market to increase the number of bills drawn by him. These explanations cover, generally, the increase of the surplus shewn in the Accounts over that exhibited in the Budget and the Revised Estimates. The difference between the Budget Estimate and the Accounts requires perhaps less explanation; but if it is asked why the Revised Estimates, made at a date comparatively late, and but shortly before the close of the year, were so wide of the mark, the answer is to be found in the accelerated payment of £569,200 Land Revenue above mentioned, and in the orders of the Secretary of State under which, after the close of 1884-85, £325,000 on account of the Indus Flotilla were removed from the debit to Revenue.

Revised Estimates, 1884-85.

3. The Budget and Revised Estimates for 1884-85 are as follows:—

Budget Estimates.

	£
Total Revenue	70,560,400
Total Expenditure	70,241,100
Surplus	<u>319,300</u>

Revised Estimates.

	£	Budget and Revised Estimates, 1884-85;
Total Revenue	69,991,200	
Total Expenditure	70,707,400	
Deficit	<u>716,200</u>	

4. The past year, so far as can be seen on the Revised Estimates and until Deficit of, its accounts are finally closed, has presented us, not with the surplus of £319,300, but with a deficit of £716,200.

5. It has been already mentioned that the unexpected payment in March 1884 of Land Revenue amounting to £569,200 swelled the surplus of 1883-84 to the prejudice of the ensuing year, and that the calculations on which the estimates of 1884-85 were framed have been thrown out to this extent; an extent, approximating to the deficit on the Revised Estimates of that year.

Effect of inclusion
in 1883-84 of sums
ordinarily payable
in 1884-85.

Exceptional difficulties in 1884-85.

Before the year closes considerable further expenditure will have to be incurred on account of the proposed Camp to be formed at Rawal Pindi for the reception of the Amir of Kabul; and we have provided for this in our Revised Estimates.

6. Apart from this, however, to those who have watched the course of trade during the past year, it will be matter of little surprise that the small surplus of the Budget was not realised. There have been several causes contributant towards this result. They may be grouped under the two main heads of "Trade" and "Revenue and Expenditure." Under the first fall the exports of wheat, and consequently the railway earnings; and the exports of rice, and consequently the Customs duties. Under the latter fall Land Revenue and Opium. The combination of a good harvest in England, and of large stocks in America, depressed the price of wheat during the later part of the year 1884; and early in the second half of the calender year it became obvious that the export trade in wheat, which during the last two years had been continually increasing, must suffer a temporary re-action. The rice trade had begun to shew signs of depression since the commencement of 1884, and never recovered itself during the financial year. I have given, in a later part of this Statement, figures indicating the comparative fall in prices and in the export of wheat and rice, but at present I confine myself to dealing with the financial results which have been brought about by these causes. They may be briefly summed up as follows in a comparative form:—

I.—CUSTOMS.

	£
Budget Estimate	1,289,500
Revised Estimate	<u>1,030,000</u>
Less	<u>259,500</u>

II.—PRODUCTIVE RAILWAYS.

		Budget Esti- mate, 1884-85.	Revised Esti- mate, 1884-85.	Budget Esti- mate, 1885-86.
		£	£	£
<i>Financial effects of the loss in Customs and Railway Revenues.</i>	<i>Net Revenue Interest</i>	1,454,200 1,425,500	1,383,300 1,409,400	1,571,200 1,515,300
	<i>Net Gain</i>	28,700	—26,100	55,900
	<i>State Railways.</i>			
	<i>East Indian Railway.</i>			
	<i>Net Revenue less Surplus Profits Interest and Annuity</i>	2,797,700 1,718,100	2,378,900 1,716,800	2,723,700 1,729,300
	<i>Net Gain</i>	1,079,600	662,100	994,500
	<i>Eastern Bengal Railway.</i>			
	<i>Net Revenue Interest and Annuity</i>	230,000 101,800	260,000 99,700	317,500 234,300
	<i>Net Gain</i>	128,200	160,300	83,200
	<i>Guaranteed Railways.</i>			
	<i>Net Revenue Interest and Profits</i>	3,613,000 3,770,260	3,374,000 3,717,500	3,360,000 3,725,400
	<i>Net Loss</i>	157,260	343,500	365,400
	<i>Net Gain to State</i>	1,079,240	452,800	768,200

7. We have here a total decrease in the Revised, as compared with the Budget Estimate, of £885,940. This loss is wholly derived from the depression

in trade, which could not be foreseen at the time of the Budget. The East Indian Railway gross earnings were £580,000 short of the Budget; those of the Rajputana-Malwa State Railway, £47,500; of the guaranteed lines the Oudh and Rohilkhand Railway Revised Estimate of net receipts is £175,000, against a Budget Estimate of £250,000; the Sindh, Punjab, and Delhi gives £390,000 Revised Estimate, against an estimate on the Budget of £480,000. To the direct losses on the State Railways must be added a temporary decrease in Land Revenue in Madras and in Bombay, brought about by suspension of revenue in certain districts of those Provinces, owing to partial failure of the rains in 1884. These sums are severally estimated at £271,600 for Madras, and £72,300 for Bombay. Credit has been taken for them in *further effects of suspensions of Land Revenue, and abnormal Opium expenditure.*

the above amount of £343,900, which ordinarily would have been collected within its term, and placed to the credit of its receipts. Finally, we were called upon to meet the largest expenditure on account of payment for opium which has ever, so far as I know, been incurred in India. The outturn of the crop was large beyond all experience, and we found ourselves compelled to add, in the course of the year, no less than £593,600 to our Budget Estimate on this account. Although, eventually, by the great increase to our opium reserves, which threatened in the commencement of 1884-85 to fall abnormally low, we shall benefit by this extraordinary stock, the benefit will be for future years; the burden is thrown on 1884-85. Adding together the several losses under the several heads above enumerated of Customs, Railways, Land Revenue, and opium, we have a total of £1,823,440. To this, again, must be added the sum of £118,500 which we contributed from revenue towards capital expenditure on account of the construction of the Sindh-Pishin-Sibi Railway. I shall have more to say presently regarding the assignment of grants from revenue for capital expenditure on railways; but I draw attention to this grant here, because the active resumption of work on that Railway had not been proposed, and could not be foreseen at the time the estimates of 1884-85 were framed. If it is permissible in any way to congratulate oneself over the figures of a deficit, we have ground for satisfaction that in spite of these abnormal losses and charges the constant and steady increase in other branches of our revenue has enabled us to compensate in large measure for the disagreeable results which awaited us on the estimates made under the several heads I have specified. Taking, moreover, the years 1883-84 and 1884-85 together, we find, as explained in my 2nd paragraph, that, whatever the one year may have gained at the expense of the other, the revenues proper to either, looked at as a whole, suffice to meet the expenditure. The results of the financial administration have continued, in effect, to justify the conclusions indicated in the opening sentences of my Financial Statement for 1884-85. I have to return to this matter; but enough has been stated already, I think, to make it obvious that, unforeseen difficulties notwithstanding, the normal receipts have been equal to the normal expenditure. Presently, when I take up in detail the results under the minor heads of the estimates, it will be seen where normal growth of revenue has assisted us in meeting abnormal losses, and I reserve any further remarks I have to make on the subject, until I come to deal with those figures. It need only be added here, *Compensating effects of increase of revenue under other heads.*

in general terms, that, on the whole, the season having been a good one, the increase in our Salt, Stamp, and Excise revenues has continued to give the results anticipated; State Railways have done well; there have been considerable economies under "Army" and other heads. On the other hand, it should not escape notice that exchange, which we had taken at £3,538,100, is shewn in the Revised Estimates at £3,253,900, or £285,200 less than

*Secretary of State's drawings except
tionally small in 1884-85.*

*Course of trade
during 1884-85.*

*Growing importance to
India, from a
financial point
of view, of its trade
viewed in con-
nection with its
railway receipts.
Some analysis of
its trade returns
necessarily forms
part of this Finan-
cial Statement.*

*Comparative
annual tables of
exports, 1882-83,
1883-84, ten
months, 1884-85.*

the estimated figure. The Secretary of State was enabled to supplement his bills by drawing on resources at his disposal in England. In judging not merely of the budgetary surplus or deficit of any particular year, but of the aspect, in a larger view, of our financial condition during the past year, of the claims which we have to meet, and of the resources which are at our disposal, this fact must be borne in mind; especially at a time when, as we shall presently see, the exchange is assuming proportions which threaten to interfere seriously with the arrangements by which we had secured our equilibrium.

8. Passing from the financial effect of the depression in the wheat and rice trade, and the excessive expenditure in opium, I think it is desirable to gather together here the main figures which illustrate the course of trade during the year, and its present prospects, as well as those indicating the large increase in our opium stores and the cost at which it has been acquired.

9. With the growth of its railway enterprise the Government of India is becoming more and more deeply interested in the progress of Indian trade, and it is not without good reason that the departments of Commerce and of Finance have been linked together in Indian administration. So large a proportion of our revenue is derived from railways, and if the estimates and forecasts which have been framed for the future should be verified, so large an increase from the same source may in the course of time be looked for, while, on the other hand, our obligations in regard to the cost of construction are assuming such grave proportions, that the direct interest of this Government in the development of its export trade, from the point of view of the resources which it derives immediately therefrom, is, to say the least of it, no less than that which it has in the other main branches of its revenue. For this, if for no other reason, some analysis of the returns of trade during the preceding year seems necessarily to form part of a Financial Statement, indicating as they do not only the causes which may have led to any increase or falling off in the estimates of that year, but assisting us in forming a forecast as to what are the probabilities of the year about to ensue. I have given above a résumé of the financial effect produced by the stagnation in trade under which we are now suffering; and the figures which I am about to tabulate, and for which I am indebted to Mr. O'Conor, the Assistant Secretary in the Department of Commerce, whose excellent reports on Indian trade place annually before the public in the clearest form all possible information on the subject, will show how those effects have been brought about; and, I am afraid, will yield for the moment but little ground for hoping that we may expect any speedy return of the period of prosperity with which we were favoured in the years 1882 and 1883, and more especially in the latter year. The annexed table shows for the years 1882-83, 1883-84, and ten months of 1884-85 the quantity and value of exports of some of the principal articles of Indian merchandise.

Exports of certain Indian Products by sea to other countries for the years 1882-83 and 1883-84 and for the ten months (April to January) of 1884-85.

ARTICLES.	1882-83.		1883-84.		1884-85 (Ten months).	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Cotton, Raw . . Cwt.	6,168,278	16,04,90,174	5,979,494	14,38,37,278	4,112,165	10,81,31,383
Tea . . . Ib.	57,766,225	3,69,94,965	59,911,703	4,18,38,805	58,361,667	3,69,98,351
Hides and Skins . . Cwt.	866,164	4,44,37,703	915,480	4,06,37,363	774,187	3,82,73,292
Jute, Raw . . "	10,348,909	5,84,69,259	7,017,985	4,59,26,353	7,070,275	3,97,67,110
Jute, manufactured (gunny bags) No.	60,737,651	1,43,15,841	63,645,084	1,25,62,580	77,475,612	1,31,89,285
Seeds . . . Cwt.	13,130,206	7,20,03,365	17,355,588	10,08,37,583	15,100,000	8,88,32,424
Rice . . . "	31,258,288	8,47,63,272	27,039,859	8,76,20,798	12,88,3,218	4,48,60,144
Wheat . . . "	14,144,497	6,06,89,341	20,950,495	8,87,75,610	13,100,578	5,27,24,349
Sugar . . . "	1,318,698	80,87,759	1,030,520	94,32,185	1,051,236	53,14,120

10. A second table shows, for these articles, a comparative quarterly return for so much of the same years as admits of quarterly comparison.

Exports of certain Indian Products by sea to other countries for the first three quarters of 1882-83, 1883-84, 1884-85.

ARTICLES.	Official years.	QUANTITY.				VALUE IN RUPRES.				Comparative quarterly returns for the first three quarters of the above years.
		1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.	1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.	
Cotton, raw . Cwt.	1882-83	2,806,584	742,869	612,351	4,161,804	7,60,41,663	1,91,19,427	1,52,57,506	11,04,48,596	
	1883-84	2,581,983	519,431	833,898	4,005,312	6,37,09,292	1,33,37,965	1,92,73,030	9,03,20,287	
	1884-85	2,734,509	602,245	481,305	3,818,050	7,42,05,478	1,48,51,589	1,18,41,493	10,08,98,560	
Tea . lbs.	1882-83	2,688,307	21,199,570	21,062,774	45,850,651	17,81,207	1,39,34,783	1,38,58,176	2,95,76,166	
	1883-84	3,378,351	22,798,175	22,839,819	49,006,345	22,86,272	1,58,91,247	1,52,45,285	3,34,22,804	
	1884-85	2,647,498	23,064,781	26,019,701	52,631,980	16,87,561	1,56,43,340	1,61,44,825	3,34,75,726	
Hides and skins Cwt.	1882-83	200,900	199,480	212,027	612,413	1,01,66,097	1,01,04,155	1,08,85,657	3,11,55,908	
	1883-84	249,727	187,618	191,036	628,381	1,23,84,267	1,03,99,213	99,03,309	3,26,86,788	
	1884-85	225,751	202,922	231,763	660,436	1,10,04,699	1,06,73,211	1,13,36,346	3,30,14,256	
Jute, raw . "	1882-83	1,048,884	1,678,649	4,07,676	6,805,709	59,69,645	99,07,146	2,35,88,059	3,94,58,850	
	1883-84	1,642,411	860,630	2,589,591	5,093,632	89,45,794	47,98,724	1,81,12,547	3,18,57,065	
	1884-85	637,797	1,031,415	4,638,248	6,307,460	47,99,126	58,59,194	2,52,87,318	3,54,45,638	
,, manufacturered (gunny bags) No.	1882-83	12,283,744	13,217,704	15,253,697	40,755,145	28,41,434	35,95,355	38,73,711	1,03,10,300	
	1883-84	13,061,938	10,187,474	22,614,313	45,863,725	24,52,553	25,13,939	39,63,053	89,29,545	
	1884-85	17,288,363	19,181,128	25,530,756	62,000,247	31,66,313	37,92,344	42,29,309	1,11,87,066	
Seeds . Cwt.	1882-83	3,873,291	3,280,348	3,258,663	10,412,302	1,08,32,706	1,73,66,706	1,79,06,380	5,61,95,792	
	1883-84	6,325,951	4,596,066	2,812,783	13,694,800	3,61,63,096	2,57,50,678	1,64,89,741	7,84,03,513	
	1884-85	6,535,685	4,232,682	3,249,654	14,018,031	3,73,30,796	1,41,31,007	1,97,62,893	8,12,24,636	
Rice . . "	1882-83	9,344,285	4,827,982	3,473,567	17,644,834	2,40,05,294	1,33,31,194	1,01,63,458	4,74,99,946	
	1883-84	8,540,537	3,713,440	3,158,232	15,421,209	2,45,28,242	1,16,90,349	99,18,329	4,61,36,920	
	1884-85	6,192,477	2,823,250	2,381,224	11,306,958	2,03,34,932	1,01,76,409	88,46,075	3,92,57,416	
Wheat . . "	1882-83	4,263,170	2,651,270	3,922,265	10,836,705	1,84,63,30	1,13,89,086	1,68,61,418	4,67,15,865	
	1883-84	7,682,417	7,932,414	3,285,953	18,920,784	3,23,59,20	3,33,76,030	1,40,77,661	7,98,12,883	
	1884-85	3,912,386	5,000,052	3,052,998	11,963,436	1,57,69,368	2,03,95,026	1,23,09,457	4,84,73,851	
Sugar . . "	1882-83	724,480	300,952	100,082	1,125,514	46,39,513	17,62,702	6,83,816	71,06,031	
	1883-84	1,092,246	335,392	117,641	1,545,279	61,43,516	20,07,864	6,77,531	88,28,913	
	1884-85	627,492	380,425	39,025	1,046,042	30,84,471	19,55,585	2,35,095	52,75,151	

11. It will be seen that while in tea, hides, skins, jute goods (bags), and seeds, there has been improvement, on the other hand, in most of our important exports, in raw cotton, rice, wheat, sugar, raw jute, the decrease has been steady and serious, and the decline has, in most cases, been coincident with the marked decline in prices in the English markets which commenced in the third quarter of 1884. Prices, indeed, for most of our large staples commenced to shew symptoms of decline from the beginning of 1882, but the decline was interrupted from time to time by temporary upward movements, which gave an immediate impetus to trade, and it is only since the middle of last year that the downward movement has been accelerated, and has continued without interruption to the present time. There seems some indication, however, that the decline in prices has reached its lowest limit. There are some grounds for hoping that for many of the articles enumerated in these tables prices will presently reach a level which may favour a more active resumption of trade. It will be seen that in the several quarters of which a comparative table is given, tea has risen in quantity and in value from 45,850,651 lbs., of the value of Rs. 95,76,166, to 52,631,980 lbs., of the value of Rs. 3,34,75,726; hides and skins

Decline of trade indicated in above tables.

from 612,413 cwt. to 660,436 cwt., and from Rs. 11,55,908 to Rs. 30,14,256; raw jute has fallen from 6,895,209 cwt. to 6,307,460 cwt., and from Rs. 394,58,850 to Rs. 354,45,638; jute bags have risen from Rs. 1,03,10,500, through a year of great depression, to Rs. 1,11,87,966; seeds from 10,412,302 cwt. to 14,018,021 cwt., and from Rs. 561,95,792 to Rs. 12,24,696; while raw cotton has fallen from 4,161,804 cwt. to 3,818,059 cwt., and from Rs. 1,04,18,596 to Rs. 10,08,98,560; and rice has fallen from 17,644,834 cwt. to 11,396,951 cwt. and from Rs. 4,74,99,946 to Rs. 3,92,57,416; wheat has risen, though in contrast with the trade of 1883-84 the rise indicates anything but prosperity, from 10,836,705 cwt. to 11,965,436 cwt. and from Rs. 4,67,15,865 to Rs. 4,84,73,851; sugar, finally, has fallen from 1,125,514 cwt. to 1,046,942 cwt. and from Rs. 71,06,031 to Rs. 52,75,151.

Wheat, sugar, jute, indigo.

Since January there has been some revival in wheat; but supplies are still large, and so long as the prospects of further supplies are fair, it would be, to say the least, sanguine to hope that trade will resume its former activity. At the present price in Calcutta, Rs. 2-6-6 per maund, with a freight of 35s. a ton through the Canal, wheat can be landed in England at about 34s. per quarter, exchange being taken at 1s. 7d. London prices for Indian wheat are about 35s. per quarter. But as exports increase freight advances, and prices in England have a tendency to fall; so that although, in fact, a difference of a farthing in exchange makes a difference of a little over 1 per cent. in the prices laid down, these other elements have always to be taken into consideration. The fall in the price of sugar has been due to the enormous extension of the beet crops in Germany and in Austria, caused by the protective laws enforced in those countries; prices have been gradually declining for some considerable time, but the fall was very rapid after the middle of 1884. Exports from Bengal, which had been increasing largely, fell almost to nothing, and large consignments of cane sugar came to the Province from Java, while even some beet sugar was imported. The fact of imports of sugar into Bengal from Java, Austria, and the United Kingdom, illustrates the condition of our sugar market. Jute has reached the lowest price touched during the period for which the tables have been made out. With the diminution in the wheat and rice trade there is a diminished demand for local manufacture, and a larger surplus of jute to export. The great decline in price commenced in the middle of 1884 and has continued steadily down to the present. Jute goods have fallen in value with a diminished local demand for them and surplus stocks remaining over from the heavy outturn of the mills in 1883 have been exported in greatly increased quantities for speculative markets. The price of gunny bags is regulated by the general condition of trade, especially of the grain trade, and these will not give better values until other articles revive. The price of indigo depends mainly upon the quantity and quality of the crop in Bengal and the North-Western Provinces, and fluctuates from year to year with little reference to other considerations; hence indigo has been omitted from these tables.

From the subjoined table of prices will be gathered the great fall in present prices, as compared with 1882, in wheat. The rates of exchange and the freights ruling in the several months specified are added; and viewed in conjunction with the increasing stagnation of trade during that period, they throw some light on the contention of which a good deal has been lately heard that a fall in exchange, inasmuch as it stimulates trade, is in itself a source of increased revenue to the Government of India. It may be, no doubt, in favourable markets, but it certainly does not of itself suffice to sustain trade as against the competition of crowded markets, and in the presence of low prices. Comparing the exchange ruling in 1884 with that of 1883, when the trade was in its greatest activity, we find that for the first 8 months of the former year, when the

*Comparative table
of prices of wheat,
rates of exchange
on Secretary of
State's Bills, and
Canal freights
from Calcutta.*

decline in exports first made itself felt, exchange was decidedly more favourable. It is, to say the least, very questionable whether, other things remaining equal, for the £440,000 which the loss of $\frac{1}{4}d.$ in exchange will cost us, we shall derive at present any adequate return in the stimulus of increased exports, and the revival of more active railway traffic.

	1882.	Gazette average prices of wheat in London.	Per Qr. s. d.	Rates of exchange on Secretary of State's Bills.	Freights from Calcutta (<i>via</i> Canal) for wheat per ton.	
					s. d.	£ s. d. £ s. d.
January	.	44 9	1 8·01	2 10 0 to	2 12	6
February	.	46 1	1 8·05	2 2 6 to	2 5	0
March	.	44 9	1 8·07	2 7 6 to	2 10	0
April	.	45 1	1 8·15	2 12 6 to	2 15	0
May	.	47 2	1 8·07	2 6 3 to	2 7	6
June	.	47 7	1 8·02	2 0 0 to	2 2	6
July	.	46 11	1 7·91	2 5 0 to	2 7	6
August	.	51 3	1 8·01	2 0 0 to	2 1	3
September	.	47 3	1 8·00	1 17 6 to	2 0	0
October	.	39 6	1 7·87	1 10 0 to	1 12	6
November	.	40 11	1 7·63	1 10 0 to	1 12	6
December	.	41 5	1 7·14	2 0 0 to	2 2	6
1883.						
January	.	40 11	1 7·26	2 5 0 to	2 7	6
February	.	40 4	1 7·43	2 7 6 to	2 10	0
March	.	41 9	1 7·57	2 8 9 to	2 12	6
April	.	42 0	1 7·45	2 7 6 to	2 10	0
May	.	42 10	1 7·38	1 17 6 to	2 0	0
June	.	43 5	1 7·42	1 15 0 to	1 17	6
July	.	42 3	1 7·44	1 13 9 to	1 15	0
August	.	43 3	1 7·48	1 17 6 to	2 0	0
September	.	43 2	1 7·56	1 10 0 to	1 12	6
October	.	40 2	1 7·61	1 11 3 to	1 12	6
November	.	40 3	1 7·48	1 10 0 to	1 11	3
December	.	40 0	1 7·51	1 5 0 to	1 6	3
1884.						
January	.	39 0	1 7·59	1 0 0 to	1 2	6
February	.	37 9	1 7·76	1 0 0 to	1 2	6
March	.	37 3	1 7·66	1 3 9 to	1 5	0
April	.	37 7	1 7·78	1 5 0		
May	.	37 4	1 7·85	1 6 3 to	1 7	6
June	.	37 0	1 7·66	1 7 6		
July	.	37 4	1 7·54	1 10 0		
August	.	37 6	1 7·52	1 5 0		
September	.	34 3	1 7·50	1 0 0 to	1 2	6
October	.	32 4	1 7·40	0 17 6 to	1 0	0
November	.	32 0	1 7·12	0 17 6 to	1 0	0
December	.	30 10	1 7·04	1 10 0		
1885.						
January	.	31 5	1 7·08	1 10 0 to	1 12	6
Difference per cent. in each year as compared with January 1882—						
1883	.		—8·57			
1884	.		—12·85			
1885	.		—29·80			

12. The following table shews the imports of wheat and wheat-meal and flour into England for the last three calendar years :—

Quantity of Wheat and Wheat-meal and Flour imported into England from Foreign countries in the calendar years 1882, 1883, and 1884.

	WHEAT.			WHEAT-MEAL AND FLOUR.			TOTAL.		
	Quantity.			Quantity.			Quantity.		
	1882.	1883.	1884.	1882.	1883.	1884.	1882.	1883.	1884.
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	cwt.	Cwt.	Cwt.
<i>Comparative table of imports of wheat, wheat- meal, and flour into England during 1882, 1883, 1884.</i>									
Russia . . .	9,571,021	13,293,358	5,401,964	...	...	...	9,571,021	13,293,358	5,401,964
Germany . . .	3,083,921	2,871,095	1,090,368	1,990,403	1,928,769	1,746,514	3,074,324	4,799,864	2,836,882
France . . .	7,379	9,498	19,023	220,269	163,898	154,349	227,648	173,396	173,378
Austrian Territories . . .	...	...	...	1,559,621	1,736,900	1,562,379	1,559,621	1,736,900	1,562,379
Turkey . . .	526,439	1,128,074	503,926	...	...	...	526,439	1,128,074	503,926
Roumania . . .	194,591	403,937	687	...	...	...	194,591	403,937	687
Egypt . . .	174,862	1,174,391	999,578	...	...	...	174,862	1,174,391	999,578
United States :—									
On the Atlantic	20,347,230	14,259,195	14,321,320	7,777,262	11,270,918	10,340,567	42,836,885	37,336,750	32,946,697
On the Pacific	14,712,393	11,806,637	8,284,810						
Chili . . .	1,656,361	2,310,126	1,055,964	...	...	...	1,656,361	2,310,126	1,055,964
British East Indies . . .	8,477,479	11,243,497	8,009,999	...	...	...	8,477,479	11,243,497	8,009,999
Australasia . . .	2,475,127	2,691,614	4,897,766	...	...	...	2,475,127	2,691,614	4,897,766
British North America . . .	2,684,828	1,798,056	1,757,406	339,305	469,460	688,925	3,024,133	2,267,516	2,446,331
Other Countries . . .	259,991	1,090,966	771,277	...	...	...	259,991	1,090,966	771,277
Ditto . . .	...	...	...	1,141,845	723,584	610,781	1,141,845	723,584	610,784
TOTAL . . .	64,171,622	64,080,444	47,113,993	13,028,705	16,293,521	15,103,518	77,200,327	80,373,973	62,219,516

Great as the falling off has been, the Indian imports into England amounted to 12·8 per cent. of the whole quantity imported, against 10·9 per cent. in 1882 and 13·9 in 1883. Compared with the Russian trade of last year, the Indian imports contrast favourably.

13. The prospects of the rice trade continue to be doubtful; the stocks on hand in London were estimated (*Economist* of January 3, 1885) in the five years closing with 1884 as follows :—

<i>Rice trade; stocks in hand</i>	Tons.					
	December 1880 . . .	1881 . . .	1882 . . .	1883 . . .	1884 . . .	1885 . . .
	29,730
	52,800
	24,840
	54,900
	33,900

*Prices of Rice in
Europe; competi-
tion of Saigon;
comparative figures
of Saigon exports
to Europe.*

	per cwt.	s.	d.	s.	d.
		8	9	10	9
1882 . . .	"	7	9	10	1½
1883 . . .	"	7	9	10	3
1884 . . .	"	7	3	10	7
1885 . . .	"	7	3	10	7

The effect on rice of the excessively low price of maize, potatoes, and sugar, has been aggravated by the relations at present existing between the Governments of France and of China. Saigon rice, instead of looking for its

market in China, is now diverted to Europe, and the following table shews the increase of exports of Saigon rice to Europe during the last two years. The figures are taken from returns furnished by Her Majesty's Consul at Saigon:—

	1882-83.	1883-84.	1884-85.
	cwt.	cwt.	cwt.
1st Quarter	2,628,900	3,299,100	3,414,520
2nd "	1,405,560	2,095,600	2,579,280
3rd "	1,965,740	(Not received)	837,140
4th "	2,832,760	3,344,400	...

15. Siam and Japan are also entering the European market and exporting *Competition of Siam and Japan. Prospects of improvement in rice trade.* increasing quantities of rice. The temporary depression of the Burmah rice trade is due, unquestionably, however, not to competition, partial failure of crops, or low prices in Europe only, but in a great measure to over-speculation and excessive competition in 1883-84. With a revival of trade in Europe, and with a more sound and less speculative conduct of trade operations, we may hope for material improvement in the rice trade, which, for the moment, however, continues in a state of depression only too faithfully reflected in our returns of Customs duties.

16. Turning from the interest which the Government of India in its capacity of an extensive owner of railways, or as the guarantor of the main Indian lines, is compelled in an extraordinary degree to feel in the development of the trade of the country, I proceed to give a view of another of those relations which, as I pointed out in paragraph 120 of my last year's Statement, it occupies outside the sphere of the ordinary operations of Governments. The following few facts shew how it was that we were called upon to meet the heavy excess expenditure, the figures of which have been given in my paragraph 7 in relation to our opium monopoly. The area under opium in 1883-84 was not, *Opium crop of 1883-84. Comparison of outturn with that of previous years.* I believe, exceptionally large, but from causes connected with the atmospheric peculiarities of the season, the outturn was quite exceptional. The average yield per beegah in the Behar Agency was 5 seers 15½ chittacks, against 2 seers 12 chittacks in the preceding year, which, however, was a year exceptionally bad, while in the Benares Agency it was 6 seers 7½ chittacks against 4 seers 1½ chittacks. The last estimate of the Behar Agency produce was 47,766 maunds, the gross weight of opium received, at 80-tola weight, was 55,379 maunds. In the Benares Agency, from figures furnished by the Opium Agent, it would seem that the outturn compared with that of the preceding ten years, was as follows:—

	Maunds.
1873-74	43,000
1874-75	39,201
1875-76	60,113
1876-77	61,561
1877-78	45,380
1878-79	56,636
1879-80	45,475
1880-81	45,505
1881-82	51,449
1882-83	42,213
1883-84	67,037

We had estimated, on account of Opium expenditure, for a sum of £2,352,900, we actually have had to pay a sum of £2,946,500. The storing of this largely increased quantity of opium led to no little difficulty in the Benares Agency,

and after the closing of the season's factory weighments, additional accommodation had to be furnished. The result, however prejudicial to our estimates of 1884-85, will enable us materially to increase our opium reserve. The prospects of the season now drawing to a close are again reported good, but there is no reason to suppose that the return will be equal to that of the preceding year.

Salt : progressive consumption steady but moderate.

17. In paragraph 16 of last year's Financial Statement is given a comparative table of the consumption of salt for the 11 corresponding months of each year from 1874-75 as compared with the previous year, and it was shewn that in the 11 months from 1st March 1882 to 31st January 1883, and from the 1st March 1883 to 31st January 1884 the increased consumption as compared with the corresponding months of 1881-82 amounted to 2,576,000 maunds. The consumption for the corresponding months of last year, namely, from 1st March 1884 to 31st January 1885 is 27,792,000 maunds, or 718,000 maunds in excess of the corresponding period of the preceding year. We have taken for our estimates a figure £72,000 in excess of the Budget Estimate of last year, and £61,700 in excess of the Revised Estimates. The increase of consumption continues to be steady, but not excessively large.

Savings Banks : increase in Depositors.

18. On the 31st March 1884 the number of depositors in District and Presidency Savings Banks was 91,981 against 88,836 on the same date of the previous year, or shewing an increase of 3,145 depositors. The increase occurred among the natives :—

	Europeans and Eurasians.		Natives.	Total
	No.	No.	No.	No.
31st March 1883	.	20,232	68,604	88,836
" 1884	.	20,037	71,944	91,981
	— 195	+ 3,340	+ 3,145	

These figures indicate a growth of the provident habits of the people of this country.

The balance at the credit of the depositors on the 31st March 1884 was £3,028,200 against £3,113,700 on the corresponding date of the previous year, or shewing a decrease of £85,500. This decrease is due, no doubt, to the opening of the Post Office Savings Banks.

Success of Post Office Savings Banks.

19. The Post Office Savings Bank system continues to be a marked success. At the end of March 1883 the total number of Savings Bank Accounts was 39,121, by the end of March 1884 it had risen to 84,848, and now at the close of January 1885 it stands at 116,528. The balance at the credit of depositors at the end of March 1883 was Rs 27,96,796; by the end of March 1884 it had risen to Rs 75,14,454, and now, at the end of January 1885, it stands at Rs 1,26,10,610. Of the 84,848 accounts open at the end of March 1884, 8,410 were accounts in the names of Europeans and Eurasians, while 76,438 were accounts in the names of natives of India. Of the total number of accounts open at the end of January 1885, 12,617 stand in the names of Europeans and Eurasians, and 1,03,911 in the names of natives of India.

Post Office Savings Banks (within the limits of the Presidency towns) were opened at Madras on 1st April 1883, and at Calcutta and Bombay on the 1st May 1883. At the close of March 1884 the number of accounts standing in the books of these Banks was 6,361, and the balance at the credit of depositors Rs 4,95,277. At the close of January 1885 the number of accounts is 10,786 and the balance at the credit of depositors Rs 10,10,028. There is every reason, therefore, to be satisfied with the results. Out of the total number of depositors

at the end of March 1884, 1,191 were Europeans or Eurasians and 5,170 natives of India. Of the total number now shewn, 1,972 are Europeans and Eurasians and 8,814 natives of India.

The Presidency Savings Banks comprise a certain number of Sub-Savings Banks at small offices in the vicinity of Presidency towns as well as at the various town Sub-Offices, and the figures now given include the accounts at all these Sub-Offices.

20. The Life Insurance scheme for persons in the employ of the Post Office was introduced on the 1st February 1884, and has therefore been in force for a year up to the end of January 1885. The number of such persons who have insured their lives during this period is 339, and the total amount for which their lives have been insured is ₹4,89,675. Of these, 37 were Europeans and Eurasians and 302 natives of India.

*Post Office Life
Insurance in
experimental stage.*

During the first year of the scheme only about 3 per cent. of Post Office servants above the grade of postmen have taken advantage of it, and the scheme cannot therefore be said to have been an unqualified success hitherto. But in Madras, Bombay, and especially in Bengal, where English ideas and education are more wide-spread than in the rest of India, there is reason to believe that it is being appreciated. In Bengal 134 natives insured their lives, and in Madras 54. On the other hand, in the whole of the North-Western Provinces, Oudh, and the Punjab there were only 28 natives of the country willing to make use of the scheme.

21. The net imports of gold and silver during ten months of 1884-85 and *Imports of gold and silver.* for each year since 1880-81 are given below. Attention was drawn in last year's Financial Statement to the annual absorption of gold by India. The year 1883-84 is the highest point reached since 1869-70.

YEAR.	GOLD.		
	Imports.	Exports.	Net imports.
	₹	₹	₹
1880-81	3,68,10,576	1,68,586	3,66,41,990
1881-82	4,85,63,920	1,24,078	4,84,39,842
1882-83	5,09,51,324	16,42,639	4,93,08,685
1883-84	5,46,94,568	61,412	5,46,33,156
1884-85 (10 months)	4,57,55,811	7,29,476	4,50,26,335

YEARS.	SILVER.		
	Imports.	Exports.	Net Imports.
	₹	₹	₹
1880-81	5,31,61,563	1,42,35,822	3,89,25,741
1881-82	6,46,63,884	1,08,73,390	5,37,90,494
1882-83	8,35,82,318	87,75,849	7,48,06,469
1883-84	7,40,85,065	1,00,23,525	6,40,61,540
1884-85 (10 months)	7,21,77,086	1,59,86,152	5,61,90,934

22. Stock Notes have shewn no sign of improvement. Up to the end of December 1883 £190,400 worth of Stock Notes had been issued; at the close of 1884 the figure stood at £200,113. The subject has been under the consideration of the Government of India, who are about to address the Secretary of State upon it with a view of taking such measures as may possibly facilitate the use of the notes. It would be premature at present, until we know what the views of the Secretary of State are, to enter into any detailed discussion of this subject, which must be reserved for the ensuing year.

*No improvement
in Stock Notes.*

*Detailed notes as to
difference, above
£10,000, in the
Budget and Revised
Estimates of
1884-85.*

23. I proceed now to give the customary explanations under those heads where the receipts and the expenditure of the Revised Estimates shew considerable difference from the estimates taken in the Budget. Where the difference, whether increase or decrease, is not more than £10,000, I think it unnecessary to record here any explanation.

24. *Land Revenue (I)*; Decrease, £341,900. This is a net decrease, due mainly to Madras (£271,600) and Bombay (£72,300). The large reduction under Madras was owing to the exceptional character of the rainy season in 1884-85. Not only had the south-west monsoon in certain districts failed, but the north-east monsoon was very deficient in the northern part of the Presidency, while, on the other hand, it was accompanied in the south by serious floods. Hence considerable remissions and suspensions of land revenue have been brought about. In Bombay a similar failure of the monsoon in the Southern Mahratta country has led to postponement, in part, of the demand. These are the suspensions of land revenue spoken of in paragraph 7.

25. *Opium (II)*; Increase, £255,800. This is due in part to the fact that the opium sales having produced an average of Rs 1,295-15-11 per chest, against Rs 1,250, the figure taken in the estimates; and secondly, to a sale of 198 chests more than it was originally proposed to place on the market. The increased ratio of sales took place from the 1st January in the present year. There were delivered by Mr. Rivett-Carnac's Agency 2,268 maunds of Malwa opium, at a consistence of 90 per cent., being equivalent to the setting free of 1,712 chests of provision opium at 70 per cent. consistence. The amount of reserve at the close of 1885 is estimated at 18,297 chests.

*Principal heads of
Revenue.*

26. *Salt (III)*; Increase, £21,100. This is mainly due to an increase of £85,300 in Bengal, and £20,000 in Bombay, against which, however, has to be put a decrease of £93,200 in Madras. The decrease in Madras is attributed to diminished consumption of east coast salt; secondly, the large extension of sales under the credit system, of which the effect will be to transfer to 1885-86 revenues which would otherwise have been collected in 1884-85; thirdly, the substitution of excise salt for monopoly salt, and the consequent omission from both the expenditure and revenue sides of the accounts, of the cost of manufacture, which under the monopoly system the Government used to pay to manufacturers, recovering it subsequently with the duty; hence the only real decrease is that arising from decrease of consumption of East Coast salt.

27. *Stamps (IV)*; Increase, £45,000. *Excise (V)*; Increase, £216,600. The increase under these heads is general and normal, in years of average prosperity, and calls for no particular remarks.

28. *Provincial Rates (VI)*; Increase, £53,600. This increase is the net result of increases and decreases in the several Provinces. The principal of these are, first, an increase of £66,000 in the Punjab, due to the circumstance that the assets of the Patwari's Fee Fund, (an incorporated Local Fund) have been transferred from under Land Revenue to this head; and, secondly, to a decrease of £22,400 in Madras due to postponement of collection of cesses to that amount till the ensuing year 1885-86.

29. *Customs (VII)*; Decrease, £259,500. This is the net result of a decrease of £194,500 in British Burmah, £75,000 in Bengal, and an increase of £10,000 in Bombay. The cause of this decrease has been sufficiently explained in previous paragraphs of this Statement.

30. *Registration (X)*; Increase, £15,200. This is due to the same cause as Stamps and Excise, namely, to general prosperity throughout the country during the year, and calls for no particular remark.